

		FOR OFF USE				

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**2005**  
**STATE OF ILLINOIS**  
**DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES**  
**FINANCIAL AND STATISTICAL REPORT FOR**  
**LONG-TERM CARE FACILITIES**  
**(FISCAL YEAR 2005)**

IMPORTANT NOTICE  
 THIS AGENCY IS REQUESTING DISCLOSURE OF INFORMATION  
 THAT IS NECESSARY TO ACCOMPLISH THE STATUTORY  
 PURPOSE AS OUTLINED IN 210 ILCS 45/3-208. DISCLOSURE  
 OF THIS INFORMATION IS MANDATORY. FAILURE TO PROVIDE  
 ANY INFORMATION ON OR BEFORE THE DUE DATE WILL  
 RESULT IN CESSATION OF PROGRAM PAYMENTS. THIS FORM  
 HAS BEEN APPROVED BY THE FORMS MANAGEMENT CENTER.

<b>I. IDPH Facility ID Number:</b> <u>0041855</u>		<b>II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER</b>	
<b>Facility Name:</b> <u>Lexington of Orland Park</u>		I have examined the contents of the accompanying report to the State of Illinois, for the period from <u>01/01/05</u> to <u>12/31/05</u> and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge.	
<b>Address:</b> <u>14601 South John Humphrey Dr</u> <u>Orland Park</u> <u>60462</u> Number City Zip Code		Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.	
<b>County:</b> <u>Cook</u>		(Signed) _____ (Date) _____	
<b>Telephone Number:</b> <u>(708) 349-8300</u> <b>Fax #</b> <u>(708) 349-4093</u>		(Type or Print Name) _____	
<b>IDPA ID Number:</b> <u>363923895001</u>		(Title) _____	
<b>Date of Initial License for Current Owners:</b> <u>07/08/96</u>		(Signed) <u>SEE ACCOUNTANTS' COMPILATION REPORT</u> (Date) _____	
<b>Type of Ownership:</b>		(Print Name and Title) _____	
<input type="checkbox"/> VOLUNTARY, NON-PROFIT <input type="checkbox"/> Charitable Corp. <input type="checkbox"/> Trust <b>IRS Exemption Code</b> _____		(Firm Name & Address) <u>Altschuler, Melvoin and Glasser LLI</u> <u>One South Wacker Drive, Suite 800, Chicago, IL 60606</u>	
<input checked="" type="checkbox"/> PROPRIETARY <input type="checkbox"/> Individual <input type="checkbox"/> Partnership <input type="checkbox"/> Corporation <input checked="" type="checkbox"/> "Sub-S" Corp. <input type="checkbox"/> Limited Liability Co. <input type="checkbox"/> Trust <input type="checkbox"/> Other _____		(Telephone) <u>(312) 384-6000</u> <b>Fax #</b> <u>(312) 634-5518</u>	
<input type="checkbox"/> GOVERNMENTAL <input type="checkbox"/> State <input type="checkbox"/> County <input type="checkbox"/> Other _____		<b>MAIL TO: BUREAU OF HEALTH FINANCE</b> <b>ILLINOIS DEPT OF HEALTHCARE AND FAMILY SERVICES</b> <b>201 S. Grand Avenue East</b> <b>Springfield, IL 62763-0001</b> <b>Phone # (217) 782-1630</b>	
<b>In the event there are further questions about this report, please contact</b> <b>Name:</b> <u>Charles J. Fischer</u> <b>Telephone Number:</b> <u>(312) 634-4580</u> <b>Please send copies of desk review and audit adjustments to address on this page</b>			

SEE ACCOUNTANTS' COMPILATION REPORT

## STATE OF ILLINOIS

Page 2

Facility Name & ID Number Lexington of Orland Park# 0041855 Report Period Beginning: 01/01/05 Ending: 12/31/05

## III. STATISTICAL DATA

A. Licensure/certification level(s) of care; enter number of beds/bed days,  
(must agree with license). Date of change in licensed bedsN/A

	1	2	3	4	
	Beds at Beginning of Report Period	Licensure Level of Care	Beds at End of Report Period	Licensed Bed Days During Report Period	
1	<u>270</u>	Skilled (SNF)	<u>270</u>	<u>98,550</u>	1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	<u>270</u>	TOTALS	<u>270</u>	<u>98,550</u>	7

## B. Census-For the entire report period.

	1	2	3	4	5	
	Level of Care	Patient Days by Level of Care and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other	Total	
8	SNF	<u>21,293</u>	<u>6,323</u>	<u>12,401</u>	<u>40,017</u>	8
9	SNF/PED					9
10	ICF	<u>41,774</u>	<u>1,005</u>	<u>2,244</u>	<u>45,023</u>	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	<u>63,067</u>	<u>7,328</u>	<u>14,645</u>	<u>85,040</u>	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed  
bed days on line 7, column 4.) 86.29%

D. How many bed-hold days during this year were paid by the Department?

None (Do not include bed-hold days in Section B.)E. List all services provided by your facility for non-patients.  
(E.g., day care, "meals on wheels", outpatient therapy)None

F. Does the facility maintain a daily midnight census?

YesG. Do pages 3 & 4 include expenses for services or  
investments not directly related to patient care?YES ☒NO ☐Non-allowable costs have been  
eliminated in Schedule V, Column 7.

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?

YES ☐NO ☒

I. On what date did you start providing long term care at this location

Date started 07/08/96

J. Was the facility purchased or leased after January 1, 1978?

YES ☐Date New constructionNO ☒

K. Was the facility certified for Medicare during the reporting year?

YES ☒NO ☐

If YES, enter number

of beds certified 270 and days of care provided 11,931Medicare Intermediary AdminaStar Federal

## IV. ACCOUNTING BASIS

ACCRUAL ☒ MODIFIED  
CASH\* ☐ CASH\* ☐Is your fiscal year identical to your tax year YES ☒ NO ☐Tax Year: 12/31/2005 Fiscal Year: 12/31/2005

\* All facilities other than governmental must report on the accrual basis

SEE ACCOUNTANTS' COMPILATION REPORT

## STATE OF ILLINOIS

Page 3

Facility Name &amp; ID Number Lexington of Orland Park # 0041855 Report Period Beginning: 01/01/05 Ending: 12/31/05

## V. COST CENTER EXPENSES (throughout the report, please round to the nearest dollar)

	Operating Expenses	Costs Per General Ledger				Reclass- ification 5	Reclassified Total 6	Adjust- ments 7**	Adjusted Total 8	FOR OHF USE ONLY	
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10
<b>1</b>	<b>A. General Services</b>										
1	Dietary	335,661	33,593	14,573	383,827		383,827		383,827		1
2	Food Purchase		355,077		355,077		355,077	(15,846)	339,231		2
3	Housekeeping	308,468	39,227		347,695		347,695	377	348,072		3
4	Laundry	81,877	21,790		103,667		103,667	(4,826)	98,841		4
5	Heat and Other Utilities			266,779	266,779		266,779	5,991	272,770		5
6	Maintenance	47,824		122,328	170,152		170,152	61,048	231,200		6
7	Other (specify):* Allocated Benefits							6,160	6,160		7
8	<b>TOTAL General Services</b>	773,830	449,687	403,680	1,627,197		1,627,197	52,904	1,680,101		8
<b>9</b>	<b>B. Health Care and Programs</b>										
9	Medical Director			43,400	43,400		43,400		43,400		9
10	Nursing and Medical Records	4,094,003	241,470	47,801	4,383,274		4,383,274	105,765	4,489,039		10
10a	Therapy			1,134,931	1,134,931		1,134,931		1,134,931		10a
11	Activities	330,350	27,799	5,250	363,399		363,399		363,399		11
12	Social Services	165,409		4,982	170,391		170,391		170,391		12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):* Allocated Benefits							11,763	11,763		15
16	<b>TOTAL Health Care and Programs</b>	4,589,762	269,269	1,236,364	6,095,395		6,095,395	117,528	6,212,923		16
<b>17</b>	<b>C. General Administration</b>										
17	Administrative	114,443		1,248,055	1,362,498		1,362,498	(1,125,388)	237,110		17
18	Directors Fees										18
19	Professional Services			109,887	109,887		109,887	9,433	119,320		19
20	Dues, Fees, Subscriptions & Promotion			6,839	6,839		6,839	2,257	9,096		20
21	Clerical & General Office Expense	232,493	27,639	27,327	287,459		287,459	379,140	666,599		21
22	Employee Benefits & Payroll Tax			850,564	850,564		850,564	15,620	866,184		22
23	Inservice Training & Education			2,007	2,007		2,007		2,007		23
24	Travel and Seminar			5,642	5,642		5,642	4,070	9,712		24
25	Other Admin. Staff Transportation			1,161	1,161		1,161	14,409	15,570		25
26	Insurance-Prop.Liab.Malpractice			311,063	311,063		311,063	5,038	316,101		26
27	Other (specify):* Allocated Benefits							54,135	54,135		27
28	<b>TOTAL General Administration</b>	346,936	27,639	2,562,545	2,937,120		2,937,120	(641,286)	2,295,834		28
29	<b>TOTAL Operating Expense (sum of lines 8, 16 &amp; 28)</b>	5,710,528	746,595	4,202,589	10,659,712		10,659,712	(470,854)	10,188,858		29

\*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds \$1000.

SEE ACCOUNTANTS' COMPILATION REPORT

NOTE: Include a separate schedule detailing the reclassifications made in column 5. Be sure to include a detailed explanation of each reclassification.

Facility Name & ID Number Lexington of Orland Park

#0041855

Report Period Beginning:

01/01/05

Ending:

12/31/05

## V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass- ification 5	Reclassified Total 6	Adjust- ments 7**	Adjusted Total 8	FOR OHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	<b>D. Ownership</b>											
30	Depreciation			43,270	43,270		43,270	312,060	355,330			30
31	Amortization of Pre-Op. & Org											31
32	Interest			34,543	34,543		34,543	498,683	533,226			32
33	Real Estate Taxes							516,890	516,890			33
34	Rent-Facility & Grounds			1,953,349	1,953,349		1,953,349	(1,948,977)	4,372			34
35	Rent-Equipment & Vehicle			9,091	9,091		9,091	3,051	12,142			35
36	Other (specify): <sup>a</sup>											36
37	<b>TOTAL Ownership</b>			2,040,253	2,040,253		2,040,253	(618,293)	1,421,960			37
	<b>Ancillary Expense</b>											
	<b>E. Special Cost Centers</b>											
38	Medically Necessary Transportation											38
39	Ancillary Service Center:		357,579	860	358,439		358,439		358,439			39
40	Barber and Beauty Shops			30,978	30,978		30,978		30,978			40
41	Coffee and Gift Shop:			10,820	10,820		10,820		10,820			41
42	Provider Participation Fee			147,825	147,825		147,825		147,825			42
43	Other (specify): <sup>a</sup> <b>Nonallowable Cost</b>			357,776	357,776		357,776	(357,776)				43
44	<b>TOTAL Special Cost Centers</b>		357,579	548,259	905,838		905,838	(357,776)	548,062			44
45	<b>GRAND TOTAL COST</b> (sum of lines 29, 37 & 44)	5,710,528	1,104,174	6,791,101	13,605,803		13,605,803	(1,446,923)	12,158,880			45

\*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds \$1000.

\*\*See Schedule of adjustments attached at end of cost report.

SEE ACCOUNTANTS' COMPILATION REPORT

	NON-ALLOWABLE EXPENSES	1 Amount	2 Refer- ence	3 OHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Program				3
4	Non-Patient Meals	(226)	2		4
5	Telephone, TV & Radio in Resident Room	(5,274)	43		5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patient				7
8	Laundry for Non-Patients	(4,826)	4		8
9	Non-Straightline Depreciation				9
10	Interest and Other Investment Income	(145)	32		10
11	Discounts, Allowances, Rebates & Refund				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(961)	43		13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transaction				15
16	Personal Expenses (Including Transportation				16
17	Non-Care Related Fees				17
18	Fines and Penalties				18
19	Entertainment				19
20	Contributions	(630)	43		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainer				22
23	Malpractice Insurance for Individual				23
24	Bad Debt	(311,238)	43		24
25	Fund Raising, Advertising and Promotion	(14,487)	43		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	CNA Training for Non-Employee				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule See attached Schedule A	255,616			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (82,171)		\$	30

OHF USE ONLY							
48		49		50		51	52

B. If there are expenses experienced by the facility which do not appear in the general ledger, they should be entered below. (See instructions.)

		1 Amount	2 Reference	
31	Non-Paid Workers-Attach Schedule	\$		31
32	Donated Goods-Attach Schedule			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	(1,364,752)		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (1,364,752)		36
37	TOTAL ADJUSTMENTS (A) and (B)	\$ (1,446,923)		37

\*These costs are only allowable if they are necessary to meet minimum licensing standards. Attach a schedule detailing the items included on these lines.

C. Are the following expenses included in Sections A to D of pages 3 and 4? If so, they should be reclassified into Section E. Please reference the line on which they appear before reclassification. (See instructions.)

		1 Yes	2 No	3 Amount	4 Reference	
38	Medically Necessary Transport		x	\$		38
39						39
40	Gift and Coffee Shop		x			40
41	Barber and Beauty Shops		x			41
42	Laboratory and Radiology		x			42
43	Prescription Drugs		x			43
44	Exceptional Care Program		x			44
45	Other-Attach Schedule		x			45
46	Other-Attach Schedule		x			46
47	TOTAL (C): (sum of lines 38-46)			\$		47

SEE ACCOUNTANTS' COMPILATION REPORT

Lexington of Orland Park

Provider #: 0041855

01/01/05 to 12/31/05

**Schedule A**

VI. Adjustment Detail

Line 29 - Other

Non-allowable expenses	Amount	Reference
Non-allowable collection fees	(14,271)	19
Non-allowable out of period legal fees	(1,611)	19
Non-allowable personal item replacement	(3,901)	43
Non-allowable unrealized gain on fair value of interest rate swap	296,759	43
Disallow radiology	(15,514)	43
Disallow laboratory	(5,771)	43
Disallow trust fees	(75)	43
Total	<u>255,616</u>	

**SEE ACCOUNTANTS' COMPILATION REPORT**

Lexington of Orland Park

ID# 0041855

Report Period Beginning: 01/01/05

Ending: 12/31/05

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference
1		\$	1
2			2
3			3
4			4
5			5
6			6
7			7
8			8
9			9
10			10
11			11
12			12
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34			34
35			35
36			36
37			37
38			38
39			39
40			40
41			41
42			42
43			43
44			44
45			45
46			46
47			47
48			48
49	Total	0	49

## STATE OF ILLINOIS

Summary A

Facility Name & ID Number Lexington of Orland Park# 0041855

Report Period Beginning:

01/01/05

Ending:

12/31/05

**SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I**

	Operating Expenses	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	<b>A. General Services</b>													
1	Dietary	0	0	0	0	0	0	0	0	0	0	0	0	1
2	Food Purchase	(226)	0	0	0	0	0	0	0	0	0	0	(226)	2
3	Housekeeping	0	0	377	0	0	0	0	0	0	0	0	377	3
4	Laundry	(4,826)	0	0	0	0	0	0	0	0	0	0	(4,826)	4
5	Heat and Other Utilities	0	0	5,991	0	0	0	0	0	0	0	0	5,991	5
6	Maintenance	0	0	61,048	0	0	0	0	0	0	0	0	61,048	6
7	Other (specify):*	0	0	6,160	0	0	0	0	0	0	0	0	6,160	7
8	<b>TOTAL General Services</b>	<b>(5,052)</b>	<b>0</b>	<b>73,576</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>68,524</b>	<b>8</b>
	<b>B. Health Care and Programs</b>													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	0	0	105,765	0	0	0	0	0	0	0	0	105,765	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	0	0	0	0	0	0	0	0	0	0	0	0	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12
13	CNA Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Other (specify):*	0	0	11,763	0	0	0	0	0	0	0	0	11,763	15
16	<b>TOTAL Health Care and Programs</b>	<b>0</b>	<b>0</b>	<b>117,528</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>117,528</b>	<b>16</b>
	<b>C. General Administration</b>													
17	Administrative	0	0	122,667	(1,248,055)	0	0	0	0	0	0	0	(1,125,388)	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	0	250	25,065	0	0	0	0	0	0	0	0	25,315	19
20	Fees, Subscriptions & Promotions	0	0	2,257	0	0	0	0	0	0	0	0	2,257	20
21	Clerical & General Office Expenses	0	0	370,709	8,432	0	0	0	0	0	0	0	379,141	21
22	Employee Benefits & Payroll Taxes	0	0	0	0	0	0	0	0	0	0	0	0	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	0	0	0	4,070	0	0	0	0	0	0	0	4,070	24
25	Other Admin. Staff Transportation	0	0	0	14,409	0	0	0	0	0	0	0	14,409	25
26	Insurance-Prop.Liab.Malpractice	0	0	0	5,038	0	0	0	0	0	0	0	5,038	26
27	Other (specify):*	0	0	0	54,135	0	0	0	0	0	0	0	54,135	27
28	<b>TOTAL General Administration</b>	<b>0</b>	<b>250</b>	<b>520,698</b>	<b>(1,161,971)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(641,023)</b>	<b>28</b>
29	<b>TOTAL Operating Expense (sum of lines 8,16 &amp; 28)</b>	<b>(5,052)</b>	<b>250</b>	<b>711,802</b>	<b>(1,161,971)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(454,971)</b>	<b>29</b>



## Summary B

12/31/05

[illegible]

Facility Name & ID Number Lexington of Orland Park# 0041855Report Period Beginning: 01/01/05 Ending: 12/31/05

## VII. RELATED PARTIES

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Attach an additional schedule if necessary.

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
James Samatas Discretionary Trust	30.00%			Lexington Health Care		
John Samatas Discretionary Trust	30.00%	See attached Schedule B		Systems of Orland		
Cynthia Thiem Discretionary Trust	30.00%			Park Ltd. Ptsp.	Orland Park	Real estate ptsp.
Dean Sweitzer	10.00%			Royal Mgmt. Corp.	Lombard	Mgmt. Co.
				Lexington Financial		
				Services, L.L.C.	Lombard	Finance Co.

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☒ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
1	V	34	Rental expense	\$ 1,953,349	Lexington Health Care Systems of Orland Park Ltd. Ptsj	**	\$	(1,953,349)	1
2	V	19	Professional fees		Lexington Health Care Systems of Orland Park Ltd. Ptsj	**	250	250	2
3	V	30	Depreciation		Lexington Health Care Systems of Orland Park Ltd. Ptsj	**	272,583	272,583	3
4	V	32	Interest expense		Lexington Health Care Systems of Orland Park Ltd. Ptsj	**	480,827	480,827	4
5	V	32	Amortization of mortgage cost		Lexington Health Care Systems of Orland Park Ltd. Ptsj	**	6,553	6,553	5
6	V	33	Property taxes		Lexington Health Care Systems of Orland Park Ltd. Ptsj	**	513,349	513,349	6
7	V	43	Trust fees		Lexington Health Care Systems of Orland Park Ltd. Ptsj	**	75	75	7
8	V	43	Unrealized gain on fair value of interest rate swa		Lexington Health Care Systems of Orland Park Ltd. Ptsj	**	(296,759)	(296,759)	8
9	V								9
10	V								10
11	V								11
12	V				**The owners of Lexington Health Care Center of Orland Park, Inc. own 100%				12
13	V				of Lexington Health Care Systems of Orland Park Ltd Ptsp.				13
14	Total			\$ 1,953,349			\$ 976,878	\$ * (976,471)	14

\* Total must agree with the amount recorded on line 34 of Schedule V1

SEE ACCOUNTANTS' COMPILATION REPORT

**Lexington Health Care Center of Orland Park, Inc.**

**Provider # 0041855**

**1/1/05 - 12/31/05**

**Schedule B**

VII. Related Parties

Related Nursing Homes

<u>Name of facility</u>	<u>City</u>
Lexington Health Care Center of Lombard, Inc.	Lombard
Lexington Health Care Center of Bloomingdale, Inc.	Bloomingdale
Lexington Health Care Center of Chicago Ridge, Inc.	Chicago Ridge
Lexington Health Care Center of Elmhurst, Inc.	Elmhurst
Lexington Health Care Center of LaGrange, Inc.	LaGrange
Lexington Health Care Center of Lake Zurich, Inc.	Lake Zurich
Lexington Health Care Center of Schaumburg, Inc.	Schaumburg
Lexington Health Care Center of Streamwood, Inc.	Streamwood
Lexington Health Care Center of Wheeling, Inc.	Wheeling

**See Accountants' Compilation Report**

Facility Name &amp; ID Number Lexington of Orland Park

# 0041855

Report Period Beginning: 01/01/05

Ending: 12/31/05

## VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☒ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
15	V	3 Housekeeping supplies	\$	Royal Management Corp.	**	\$ 377	\$ 377
16	V	5 Utilities - gas & electric		Royal Management Corp.	**	5,428	5,428
17	V	5 Utilities - water & sewer		Royal Management Corp.	**	136	136
18	V	5 Utilities - maintenance office		Royal Management Corp.	**	427	427
19	V	6 Management allocation - salarie		Royal Management Corp.	**	54,239	54,239
20	V	6 Repairs & maintenanc		Royal Management Corp.	**	6,659	6,659
21	V	6 Scavenger & exterminat		Royal Management Corp.	**	132	132
22	V	6 Security service		Royal Management Corp.	**	18	18
23	V	7 Management allocation - employee benefit		Royal Management Corp.	**	6,160	6,160
24	V	10 Medical consultant		Royal Management Corp.	**	2,160	2,160
25	V	10 Management allocation - salarie		Royal Management Corp.	**	103,605	103,605
26	V	15 Management allocation - employee benefit		Royal Management Corp.	**	11,763	11,763
27	V	17 Management allocation - salarie		Royal Management Corp.	**	122,667	122,667
28	V	19 Computer consultant & supplies		Royal Management Corp.	**	18,202	18,202
29	V	19 Professional fees		Royal Management Corp.	**	6,863	6,863
30	V	20 Dues & subscriptions		Royal Management Corp.	**	836	836
31	V	20 Licenses, permits & inspections		Royal Management Corp.	**	7	7
32	V	20 Advertising - help wanted		Royal Management Corp.	**	1,414	1,414
33	V	21 Management allocation - salarie		Royal Management Corp.	**	354,106	354,106
34	V	21 Bank charges		Royal Management Corp.	**	515	515
35	V	21 Office supplies & printing		Royal Management Corp.	**	11,714	11,714
36	V	21 Postage		Royal Management Corp.	**	4,374	4,374
37	V						
38	V	** Certain owners of Lexington Health Care Center of Orland Park, Inc. own 100% of Royal Management Corp.					
39	Total		\$			\$ 711,802	\$ * 711,802

\* Total must agree with the amount recorded on line 34 of Schedule VI

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name &amp; ID Number Lexington of Orland Park

# 0041855

Report Period Beginning: 01/01/05

Ending: 12/31/05

## VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☒ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
15	V	21 Telephone	\$	Royal Management Corp.	**	\$ 8,432	\$ 8,432
16	V	24 Travel & semina		Royal Management Corp.	**	4,070	4,070
17	V	25 Auto expense		Royal Management Corp.	**	14,409	14,409
18	V	26 Insurance genera		Royal Management Corp.	**	5,038	5,038
19	V	27 Management allocation - employee benefit		Royal Management Corp.	**	54,135	54,135
20	V	30 Depreciation - vehicles		Royal Management Corp.	**	5,251	5,251
21	V	30 Depreciation - leasehold improv		Royal Management Corp.	**	8,716	8,716
22	V	30 Depreciation - equipment		Royal Management Corp.	**	25,510	25,510
23	V	32 Interest		Royal Management Corp.	**	11,424	11,424
24	V	32 Amortization of mortgage cost		Royal Management Corp.	**	23	23
25	V	33 Property taxes		Royal Management Corp.	**	3,541	3,541
26	V	34 Rent expense		Royal Management Corp.	**	4,372	4,372
27	V	35 Equipment rental		Royal Management Corp.	**	3,051	3,051
28	V	17 Management fees	1,248,055	Royal Management Corp.	**		(1,248,055)
29	V						
30	V						
31	V						
32	V						
33	V						
34	V						
35	V						
36	V						
37	V						
38	V	** Certain owners of Lexington Health Care Center of Orland Park, Inc. own 100% of Royal Management Corp.					
39	Total		\$ 1,248,055			\$ 147,972	\$ * (1,100,083)

\* Total must agree with the amount recorded on line 34 of Schedule V1

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Lexington of Orland Park # 0041855 Report Period Beginning: 01/01/05 Ending: 12/31/05

## VII. RELATED PARTIES (continued)

## C. Statement of Compensation and Other Payments to Owners, Relatives and Members of Board of Directors.

**NOTE: ALL owners ( even those with less than 5% ownership) and their relatives who receive any type of compensation from this home must be listed on this schedule.**

	1 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	James Samatas	Owner/officer	Administrative	30.00%	See Schedule C	5.3	13%	Salary	\$ 41,896	L17, C7	1
2	John Samatas	Owner/officer	Admin/Plant Ops	30.00%	See Schedule C	5.3	13%	Salary	29,924	L17, C7	2
3	Cynthia Thiem	Owner/officer	Administrative	30.00%	See Schedule C	5.3	13%	Salary	29,924	L17, C7	3
4	Jason Samatas	VP of Operations	Administrative	0.00%	See Schedule C	5.3	13%	Salary	20,923	L17, C7	4
5	Daniel Thiem	Staff Accountant	Accounting	0.00%	See Schedule C	0.8	2%	Salary	1,965	L21, C3	5
6	Jeremy Samatas	Corporate Director	Quality Assurance	0.00%	See Schedule C	5.3	13%	Salary	10,256	L10, C3	6
7	Dean Sweitzer	Owner*	Administrative	10.00%	93,961	5.3	13%	Salary	14,364	L21, C7	7
8											8
9											9
10		* Dean Sweitzer is an owner only in Lexington Health Care Center of Orland Park, Inc. He is an employee									10
11		of Royal Management Corp. and provides administrative services to Royal Management Corp. His compensation									11
12		has been allocated to all 10 Lexington facilities.									12
13								TOTAL	\$ 149,252		13

\* If the owner(s) of this facility or any other related parties listed above have received compensation from other nursing homes, attach a schedule detailing the name(s) of the home(s) as well as the amount paid. THIS AMOUNT MUST AGREE TO THE AMOUNTS CLAIMED ON THE THE OTHER NURSING HOMES' COST REPORTS.

\*\* This must include all forms of compensation paid by related entities and allocated to Schedule V of this report (i.e., management fees).  
FAILURE TO PROPERLY COMPLETE THIS SCHEDULE INDICATING ALL FORMS OF COMPENSATION RECEIVED FROM THIS HOME,  
ALL OTHER NURSING HOMES AND MANAGEMENT COMPANIES MAY RESULT IN THE DISALLOWANCE OF SUCH COMPENSATION.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Lexington of Orland Park# 0041855Report Period Beginning: 01/01/05Ending: 12/31/05

## VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☒ NO ☐

Name of Related Organization Royal Management Corp.  
 Street Address 665 W. North Avenue, Suite 500  
 City / State / Zip Code Lombard, IL 60148  
 Phone Number ( 630) 458-4700  
 Fax Number ( 630) 458-4796

B. Show the allocation of costs below. If necessary, please attach worksheets

1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e., Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	3	Housekeeping supplies	Bed Days	743,165	10	\$ 2,852	\$ 98,550	\$ 377	1
2	5	Utilities - gas & electric	Bed Days	743,165	10	40,939	98,550	5,428	2
3	5	Utilities - water & sewer	Bed Days	743,165	10	1,020	98,550	136	3
4	5	Utilities - maintenance office	Bed Days	743,165	10	3,218	98,550	427	4
5	6	Management allocation - salaries	Bed Days	743,165	10	409,014	409,014	54,239	5
6	6	Repairs & maintenance	Bed Days	743,165	10	50,234	98,550	6,659	6
7	6	Scavenger & exterminating	Bed Days	743,165	10	998	98,550	132	7
8	6	Security service	Bed Days	743,165	10	129	98,550	18	8
9	7	Management allocation - employees	Bed Days	743,165	10	46,441	98,550	6,160	9
10	10	Medical consultant	Bed Days	743,165	10	16,297	98,550	2,160	10
11	10	Management allocation - salaries	Bed Days	743,165	10	781,289	781,289	103,605	11
12	15	Management allocation - employees	Bed Days	743,165	10	88,711	98,550	11,763	12
13	17	Management allocation - salaries	Bed Days	743,165	10	925,033	925,033	122,667	13
14	19	Computer consultant & supplies	Bed Days	743,165	10	137,269	98,550	18,202	14
15	19	Professional fees	Bed Days	743,165	10	51,742	98,550	6,863	15
16	20	Dues & subscriptions	Bed Days	743,165	10	6,285	98,550	836	16
17	20	Licenses, permits & inspections	Bed Days	743,165	10	39	98,550	7	17
18	20	Advertising - help wanted	Bed Days	743,165	10	10,677	98,550	1,414	18
19	21	Management allocation - salaries	Bed Days	743,165	10	2,670,308	2,670,308	354,106	19
20	21	Bank charges	Bed Days	743,165	10	3,905	98,550	515	20
21	21	Office supplies & printing	Bed Days	743,165	10	88,340	98,550	11,714	21
22	21	Postage	Bed Days	743,165	10	32,985	98,550	4,374	22
23	21	Telephone	Bed Days	743,165	10	63,577	98,550	8,432	23
24	24	Travel and seminars	Bed Days	743,165	10	30,702	98,550	4,070	24
25	TOTALS					\$ 5,462,004	\$ 4,785,644	\$ 724,304	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Lexington of Orland Park# 0041855Report Period Beginning: 01/01/05Ending: 12/31/05

## VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☒ NO ☐

Name of Related Organization Royal Management Corp.  
 Street Address 665 W. North Avenue, Suite 500  
 City / State / Zip Code Lombard, IL 60148  
 Phone Number ( 630) 458-4700  
 Fax Number ( 630) 458-4796

B. Show the allocation of costs below. If necessary, please attach worksheets

1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e., Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	25	Auto expense	Bed Days	743,165	10	\$ 108,672	\$ 98,550	\$ 14,409	1
2	26	Insurance genera	Bed Days	743,165	10	37,986	98,550	5,038	2
3	27	Management allocation - employe	Bed Days	743,165	10	408,231	98,550	54,135	3
4	30	Depreciation - vehicles	Bed Days	743,165	10	39,587	98,550	5,251	4
5	30	Depreciation - leasehold improv	Bed Days	743,165	10	65,712	98,550	8,716	5
6	30	Depreciation - equipment	Bed Days	743,165	10	192,380	98,550	25,510	6
7	32	Interest	Bed Days	743,165	10	86,153	98,550	11,424	7
8	32	Amortization of mortgage cost	Bed Days	743,165	10	174	98,550	23	8
9	33	Property taxes	Bed Days	743,165	10	26,714	98,550	3,541	9
10	34	Rent expense	Bed Days	743,165	10	32,978	98,550	4,372	10
11	35	Equipment rental	Bed Days	743,165	10	22,992	98,550	3,051	11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS					\$ 1,021,579	\$	\$ 135,470	25

SEE ACCOUNTANTS' COMPILATION REPORT



**IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE**

**A. Interest: (Complete details must be provided for each loan - attach a separate schedule if necessary.)**

1		2		3	4	5	6		7	8	9	10	
	Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense		
		YES	NO				Original	Balance					
	A. Directly Facility Related												
	Long-Term												
1	Lexington Financial Services						\$						1
2	L.L.C.	X		Mortgage	Varies	12/29/98	9,000,000	7,787,916	02/01/2026	Variable	480,827		2
3													3
4													4
5													5
	Working Capital												
6	LaSalle Bank N.A.		X	Line of credit	Varies	04/06/02	1,650,000	600,000	05/31/2006	Prime	34,543		6
7													7
8													8
9	TOTAL Facility Related						\$ 10,650,000	\$ 8,387,916			\$ 515,370		9
	B. Non-Facility Related*												
10								Amortization of loan costs			6,553		10
11								Interest income offset			(145)		11
12								Allocated from management company			11,448		12
13													13
14	TOTAL Non-Facility Related						\$				\$ 17,856		14
15	TOTALS (line 9+line14)						\$ 10,650,000	\$ 8,387,916			\$ 533,226		15

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ N/A Line # N/A

\* Any interest expense reported in this section should be adjusted out on page 5, line 14 and, consequently, page 4, col. 7  
(See instructions.) SEE ACCOUNTANTS' COMPILATION REPORT

\*\* If there is ANY overlap in ownership between the facility and the lender, this must be indicated in column 2.  
(See instructions.)

Facility Name & ID Number **Lexington of Orland Park**# **0041855** Report Period Beginning: **01/01/05** Ending: **12/31/05****IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE (continued)****B. Real Estate Taxes**

1. Real Estate Tax accrual used on 2004 report.		<b>Important</b> , please see the next worksheet, "RE_Tax". The real estate tax statement and t must accompany the cost report	\$	<b>462,000</b>	1
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)		Allocated from Management Company	\$	<b>3,541</b>	
		2004	\$	<b>486,436</b>	2
3. Under or (over) accrual (line 2 minus line 1).			\$	<b>27,977</b>	3
4. Real Estate Tax accrual used for 2005 report. (Detail and explain your calculation of this accrual on the lines below.)			\$	<b>501,000</b>	4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. <b>(Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)</b>			\$	<b>7,100</b>	5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund.			\$	<b>(19,187)</b>	6
<b>TOTAL REFUND</b> : <b>19,187</b> For <b>2002</b> Tax Year. <b>(Attach a copy of the real estate tax appeal board's decision.)</b>			\$	<b>(19,187)</b>	6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru			\$	<b>516,890</b>	7

Real Estate Tax History:			
Real Estate Tax Bill for Calendar Year:	2000	<b>441,101</b>	8
	2001	<b>455,748</b>	9
	2002	<b>435,909</b>	10
	2003	<b>448,025</b>	11
	2004	<b>486,436</b>	12

<b>2004 tax bill paid:</b>	<b>486,436</b>		
<b>Est. tax with 3% increase:</b>	<b>501,029</b>		
<b>Use:</b>	<b>501,000</b>		

<b>FOR OHF USE ONLY</b>	
13	FROM R. E. TAX STATEMENT FOR 2004 \$ 13
14	PLUS APPEAL COST FROM LINE 5 \$ 14
15	LESS REFUND FROM LINE 6 \$ 15
16	AMOUNT TO USE FOR RATE CALCULATION\$ 16

**NOTES:**

1. Please indicate a negative number by use of brackets( ). Deduct any overaccrual of taxes from prior year.
2. If facility is a non-profit which pays real estate taxes, you must attach a denial of an application for real estate tax exemption unless the building is rented from a for-profit entity.  
**This denial must be no more than four years old at the time the cost report is filed**

SEE ACCOUNTANTS' COMPILATION REPORT

**IMPORTANT NOTICE**

**TO:** Long Term Care Facilities with Real Estate Tax Rates    **RE:** 2004 REAL ESTATE TAX COST DOCUMENTATION

In order to set the real estate tax portion of the capital rate, it is necessary that we obtain additional information regarding your calendar 2004 real estate tax costs, as well as copies of your original real estate tax bills for calendar 2004.

Please complete the Real Estate Tax Statement below and forward with a copy of your 2004 real estate tax bill to the Department of Public Aid, Bureau of Health Finance, 201 South Grand Avenue East, Springfield, Illinois 62763.

**Please send these items in with your completed 2005 cost report. The cost report will not be considered complete and timely filed until this statement and the corresponding real estate tax bills are filed.** If you have any questions, please call the Bureau of Health Finance at (217) 782-1630.

**2004 LONG TERM CARE REAL ESTATE TAX STATEMENT**

FACILITY NAME    Lexington of Orland Park    COUNTY Cook

FACILITY IDPH LICENSE NUMBER    0041855

CONTACT PERSON REGARDING THIS REPORT    Susan Rojek

TELEPHONE    ( 630 ) 458-4700    FAX #:    ( 630 ) 458-4795

**A.    Summary of Real Estate Tax Cost**

Enter the tax index number and real estate tax assessed for 2004 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2004.

	(A)	(B)	(C)	(D)
	<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	<u>Tax Applicable to Nursing Home</u>
1.	<u>27-10-100-099-0000</u>	<u>Land and building</u>	<u>\$ 486,435.98</u>	<u>\$ 486,435.98</u>
2.	<u>Royal Management Corp. (Samvest of Lombard II)</u>		<u>\$</u>	<u>\$</u>
3.	<u>05-01-202-019</u>	<u>Land and building</u>	<u>\$ 77,680.00</u>	<u>\$ 3,541.00</u>
4.	<u></u>	<u></u>	<u>\$</u>	<u>\$</u>
5.	<u></u>	<u></u>	<u>\$</u>	<u>\$</u>
6.	<u></u>	<u></u>	<u>\$</u>	<u>\$</u>
7.	<u></u>	<u></u>	<u>\$</u>	<u>\$</u>
8.	<u></u>	<u></u>	<u>\$</u>	<u>\$</u>
9.	<u></u>	<u></u>	<u>\$</u>	<u>\$</u>
10.	<u></u>	<u></u>	<u>\$</u>	<u>\$</u>
		<b>TOTALS</b>	<b>\$ 564,115.98</b>	<b>\$ 489,976.98</b>

**B.    Real Estate Tax Cost Allocations**

Does any portion of the tax bill apply to more than one nursing home, vacant property, or property which is not directly used for nursing home services?    YES    X    NO

If YES, attach an explanation & a schedule which shows the calculation of the cost allocated to the nursing home. (Generally the real estate tax cost must be allocated to the nursing home based upon sq. ft. of space used.)

**C.    Tax Bills**

Attach a copy of the original 2004 tax bills which were listed in Section A to this statement. Be sure to use the 2004 tax bill which is normally paid during 2005.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name &amp; ID Number Lexington of Orland Park

# 0041855 Report Period Beginning:

01/01/05 Ending:

12/31/05

## X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 104,332 B. General Construction Type: Exterior Brick Frame Block and pre-cast steel Number of Stories 3

C. Does the Operating Entity? ☐ (a) Own the Facility ☒ (b) Rent from a Related Organization ☐ (c) Rent from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions)

D. Does the Operating Entity? ☒ (a) Own the Equipment ☒ (b) Rent equipment from a Related Organization ☒ (c) Rent equipment from Completely Unrelated Organization

(Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions)

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's ground (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, CNA training facilities, etc.) List entity name, type of business, square footage, and number of beds/units available (where applicable)

None

F. Does this cost report reflect any organization or pre-operating costs which are being amortized? ☐ YES ☒ NO  
If so, please complete the following:1. Total Amount Incurred: N/A 2. Number of Years Over Which it is Being Amortized: N/A  
3. Current Period Amortization: N/A 4. Dates Incurred: N/A

Nature of Costs:

(Attach a complete schedule detailing the total amount of organization and pre-operating costs)

## XI. OWNERSHIP COSTS:

A. Land.

	1 Use	2 Square Feet	3 Year Acquired	4 Cost	
1	Resident Care	152,460	1995	\$ 776,408	1
2	Mgmt. Co.		2002	21,315	2
3	TOTALS			\$ 797,723	3

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name &amp; ID Number Lexington of Orland Park

# 0041855

Report Period Beginning:

01/01/05

Ending:

12/31/05

**XI. OWNERSHIP COSTS (continued)****B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar**

1	2	3	4	5	6	7	8	9	
Beds*	FOR OHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation
4	250	1996	1996	\$ 8,455,949	\$	40	\$ 211,399	\$ 211,399	\$ 2,007,133
5	10	1998	1998	63,790	1,595	40	1,595		11,163
6	10	2001	2001						
7									
8									
<b>Improvement Type**</b>									
9	Electrical wiring	1996		2,304	58	40	58		528
10	Paving	1997		11,589		40	773	773	6,567
11	Additional building costs	1996		113,337		40	2,833	2,833	25,497
12	Wiring	1998		3,932	393	10	393		2,949
13	Additional building costs - 10 bed addition	1999		1,808	45	40	45		316
14	Seal/restrip parking lot	1999		3,450	230	15	230		1,495
15	Wiring	1999		1,798	45	40	45		292
16	Roof repairs	2000		23,201	1,547	15	1,547		8,507
17	Electrical wiring	2000		5,732	164	35	164		901
18	Ceiling mount curtain rod hardware	2000		6,952	199	35	199		1,093
19	Automatic door closer/sensors	2000		3,624	242	15	242		1,329
20	Seal and restripe parking lot	2001		2,277	228	10	228		1,025
21	HVAC control	2001		2,548	255	10	255		1,147
22	Infrared curtains for elevator doors	2001		4,500	450	10	450		2,025
23	Fire alarm panel	2002		5,120	512	10	512		1,792
24	Parking lot lights	2002		9,975	998	10	998		3,491
25	Chiller room compressor	2002		8,879	1,776	5	1,776		6,215
26	Carpeting	2002		7,037	1,408	5	1,408		4,926
27	Pave and seal parking lot	2005		4,180	70	20	70		70
28	HVAC	2005		6,143	26	20	26		26
29	Electrical wiring	2005		3,637	30	20	30		30
30	Kitchen rehab	2005		6,360	238	20	238		238
31	Elevator rehab	2005		8,948	298	20	298		298
32	Lounge, lobby, and reception area rehab	2005		27,663	231	20	231		231
33									
34									
35									
36									

\*Total beds on this schedule must agree with page 2.

\*\*Improvement type must be detailed in order for the cost report to be considered complete.

See Page 12A, Line 70 for total

SEE ACCOUNTANTS' COMPILATION REPORT

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37	Land improvements - management compan	2002	\$ 33,594	\$	15	\$ 982	\$ 982	\$ 8,772	37
38	Building - management company	2002	261,354		40	7,640	7,640	25,591	38
39	HVAC, electrical, security system - management compan	2003	2,592		30	76	76	425	39
40	Key card system - management compan	2004	407		20	12	12	27	40
41	VAV TX controls - management compan	2005	124		20	6	6	6	41
42									42
43									43
44									44
45									45
46									46
47									47
48									48
49									49
50									50
51									51
52									52
53									53
54									54
55									55
56									56
57									57
58									58
59									59
60									60
61									61
62									62
63									63
64									64
65									65
66									66
67									67
68									68
69									69
70	TOTAL (lines 4 thru 69)		\$ 9,092,804	\$ 11,038		\$ 234,759	\$ 223,721	\$ 2,124,105	70

SEE ACCOUNTANTS' COMPILATION REPORT

\*\*Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name &amp; ID Number Lexington of Orland Parl

# 0041855

Report Period Beginning:

01/01/05

Ending:

12/31/05

## XI. OWNERSHIP COSTS (continued)

## C. Equipment Depreciation-Excluding Transportation. (See instruction

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$ 823,430	\$ 30,572	\$ 88,150	\$ 57,578	5-10 Years	\$ 692,652	71
72	Current Year Purchases	17,012	1,660	1,660		5 years	1,660	72
73	Fully Depreciated Assets	49,749					49,749	73
74	Allocated from management co.	259,986		25,510	25,510		130,994	74
75	TOTALS	\$ 1,150,177	\$ 32,232	\$ 115,320	\$ 83,088		\$ 875,055	75

## D. Vehicle Depreciation (See instructions.)\*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76				\$	\$	\$	\$		\$	76
77										77
78										78
79	Allocated from management co.			57,948		5,251	5,251		41,457	79
80	TOTALS			\$ 57,948	\$	5,251	5,251		\$ 41,457	80

## E. Summary of Care-Related Asset

	1 Reference	2 Amount	
81	Total Historical Cost (line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	\$ 11,098,652	81
82	Current Book Depreciation (line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 43,270	82
83	Straight Line Depreciation (line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 355,330	83
84	Adjustments (line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 312,060	84
85	Accumulated Depreciation (line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 3,040,617	85

## F. Depreciable Non-Care Assets Included in General Ledger. (See instructions

	1 Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4	
86		\$	\$	\$	86
87					87
88					88
89					89
90					90
91	TOTALS	\$	\$	\$	91

## G. Construction-in-Progres

	Description	Cost	
92	Therapy room renovation	\$ 978	92
93	Basement renovation	20,192	93
94	Phone system	15,136	94
95		\$ 36,306	95

\* Vehicles used to transport residents to & from day training must be recorded in XI-F, not XI-D.

SEE ACCOUNTANTS' COMPILATION REPORT

\*\* This must agree with Schedule V line 30, column f

**XII. RENTAL COSTS**

**A. Building and Fixed Equipment (See instructions.)**

1. Name of Party Holding Lease: N/A  
 2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?  
 If NO, see instructions. ☐ YES ☐ NO

		1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				\$			3
4	Additions							4
5								5
6	Allocated from management co.				4,372			6
7	TOTAL				\$ 4,372			7

8. List separately any amortization of lease expense included on page 4, line 34.  
 This amount was calculated by dividing the total amount to be amortized  
 by the length of the lease                     .

9. Option to Buy: ☐ YES ☐ NO Terms:                                      \*

**B. Equipment-Excluding Transportation and Fixed Equipment. (See instructions.)**

15. Is Movable equipment rental included in building rental? ☐ YES ☒ NO  
 16. Rental Amount for movable equipment: \$ \$ 12,142 Description: Copier: \$8,628, postage machine \$179; fax machine \$284; allocated from management co. \$3,051  
 (Attach a schedule detailing the breakdown of movable equipment)

**C. Vehicle Rental (See instructions.)**

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17			\$	\$	17
18					18
19					19
20					20
21	TOTAL		\$	\$	21

10. Effective dates of current rental agreement:  
 Beginning                       
 Ending

11. Rent to be paid in future years under the current rental agreement:

	Fiscal Year Ending	Annual Rent
12.	<u>/2006</u>	\$ <u>                    </u>
13.	<u>/2007</u>	\$ <u>                    </u>
14.	<u>/2008</u>	\$ <u>                    </u>

\* If there is an option to buy the building, please provide complete details on attached schedule.

\*\* This amount plus any amortization of lease expense must agree with page 4, line 34.

SEE ACCOUNTANTS' COMPILATION REPORT



**A. TYPE OF TRAINING PROGRAM (If CNAs are trained in another facility program, attach a schedule listing the facility name, address and cost per CNA trained in that facility)**

<p><b>1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD?</b></p> <p><input type="checkbox"/> YES      <input checked="" type="checkbox"/> NO</p> <p>It is the policy of this facility to only hire certified nurses aides</p> <p>If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.</p>	<p><b>2. CLASSROOM PORTION:</b></p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>COMMUNITY COLLEGE <input type="checkbox"/></p> <p>HOURS PER CNA _____</p>	<p><b>3. CLINICAL PORTION:</b></p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>HOURS PER CNA _____</p>
--	---	--

**B. EXPENSES**

**ALLOCATION OF COSTS (d)**

		1	2	3	4
		Facility			
		Drop-outs	Completed	Contract	Total
1	Community College Tuition	\$	\$	\$	\$
2	Books and Supplies				
3	Classroom Wages (a)				
4	Clinical Wages (b)				
5	In-House Trainer Wage (c)				
6	Transportation				
7	Contractual Payments				
8	CNA Competency Tests				
9	TOTALS	\$	\$	\$	\$
10	SUM OF line 9, col. 1 and 2 (e)	\$			

- (a) Include wages paid during the classroom portion of training. Do not include fringe benefit.
- (b) Include wages paid during the clinical portion of training. Do not include fringe benefit.
- (c) For in-house training programs only. Do not include fringe benefit.
- (d) Allocate based on if the CNA is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own CNAs.

**C. CONTRACTUAL INCOME**

In the box below record the amount of income your facility received training CNAs from other facilities:

\$ \_\_\_\_\_

**D. NUMBER OF CNAs TRAINED**

COMPLETED	
1. From this facility	
2. From other facilities (f)	
DROP-OUTS	
1. From this facility	
2. From other facilities (f)	
TOTAL TRAINED	

- (e) The total amount of Drop-out and Completed Costs for your own CNAs must agree with Sch. V, line 13, col. 8.
- (f) Attach a schedule of the facility names and addresses of those facilities for which you trained CNAs.
- SEE ACCOUNTANTS' COMPILATION REPORT

XIV. SPECIAL SERVICES (Direct Cost) (See instructions.

		1	2	3	4	5	6	7	8	
	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
1	Licensed Occupational Therapist	L10A, C3	hrs	\$	5,995	\$ 475,470	\$	5,995	\$ 475,470	1
2	Licensed Speech and Language Development Therapist	L10A, C3	hrs		969	61,494		969	61,494	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	L10A, C3	hrs		11,985	597,277		11,985	597,277	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	L39, C2	# of prescripts				357,579		357,579	9
	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							
10			hrs							10
11	Academic Education		hrs							11
12	Exceptional Care Program									12
13	Dentist Other (specify):   Wound Therapy	L39, C3 L10A, C3				860 690			860 690	13
14	TOTAL			\$	18,949	\$ 1,135,791	\$ 357,579	18,949	\$ 1,493,370	14

NOTE: This schedule should include fees (other than consultant fees) paid to licensed practitioners. Consultant fees should be detailed  
Schedule XVIII-B. Salaries of unlicensed practitioners, such as CNAs, who help with the above activities should not be listed  
on this schedule.

SEE ACCOUNTANTS' COMPILATION REPORT

This report must be completed even if financial statements are attached.

		1 Operating	2 After Consolidation*	
	<b>A. Current Assets</b>			
1	Cash on Hand and in Banks	\$ 541,058	\$ 555,984	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable- Patients (less allowance 1,577,000 )	2,367,822	2,367,822	3
4	Supply Inventory (priced at )			4
5	Short-Term Investments			5
6	Prepaid Insurance	154,726	154,726	6
7	Other Prepaid Expenses	4,913	4,913	7
8	Accounts Receivable (owners or related parties)	1,000	1,000	8
9	Other(specify):			9
10	<b>TOTAL Current Assets</b> (sum of lines 1 thru 9)	\$ 3,069,519	\$ 3,084,445	10
	<b>B. Long-Term Assets</b>			
11	Long-Term Notes Receivable			11
12	Long-Term Investments	85,040	85,040	12
13	Land		797,723	13
14	Buildings, at Historical Cost		8,569,286	14
15	Leasehold Improvements, at Historical Cost	213,858	523,518	15
16	Equipment, at Historical Cost	314,409	1,208,125	16
17	Accumulated Depreciation (book methods)	(247,154)	(3,040,617)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (sp Construction in progr	36,306	36,306	22
23	Other(specify): Unamortized mortgage costs		119,753	23
24	<b>TOTAL Long-Term Assets</b> (sum of lines 11 thru 23)	\$ 402,459	\$ 8,299,134	24
25	<b>TOTAL ASSETS</b> (sum of lines 10 and 24)	\$ 3,471,978	\$ 11,383,579	25

		1 Operating	2 After Consolidation*	
	<b>C. Current Liabilities</b>			
26	Accounts Payable	\$ 451,320	\$ 451,320	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable	600,000	600,000	29
30	Accrued Salaries Payable	336,774	336,774	30
31	Accrued Taxes Payable (excluding real estate taxes)	19,552	19,552	31
32	Accrued Real Estate Taxes(Sch.IX-B)		501,000	32
33	Accrued Interest Payable		33,253	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	<b>Other Current Liabilities(specify):</b>			
36	See attached Schedule E	538,703	144,993	36
37				37
38	<b>TOTAL Current Liabilities</b> (sum of lines 26 thru 37)	\$ 1,946,349	\$ 2,086,892	38
	<b>D. Long-Term Liabilities</b>			
39	Long-Term Notes Payable			39
40	Mortgage Payable		7,787,916	40
41	Bonds Payable			41
42	Deferred Compensation			42
	<b>Other Long-Term Liabilities(specify):</b>			
43	Interest rate swap liability		151,917	43
44				44
45	<b>TOTAL Long-Term Liabilities</b> (sum of lines 39 thru 44)	\$	\$ 7,939,833	45
46	<b>TOTAL LIABILITIES</b> (sum of lines 38 and 45)	\$ 1,946,349	\$ 10,026,725	46
47	<b>TOTAL EQUITY</b> (page 18, line 24)	\$ 1,525,629	\$ 1,356,854	47
48	<b>TOTAL LIABILITIES AND EQUITY</b> (sum of lines 46 and 47)	\$ 3,471,978	\$ 11,383,579	48

SEE ACCOUNTANTS' COMPILATION REPORT

\*(See instructions.)

**Lexington Health Care Center of Orland Park, Inc.**  
**Provider # 0041855**  
**1/1/05 - 12/31/05**

**Schedule E**

XV. Balance Sheet  
C. Current Liabilities

36. Other Current Liabilities

<u>Description</u>	<u>Operating</u>	<u>After Consolidation</u>
Accrued rent	395,723	-
Accrued management fees	9,795	9,795
Accrued 401 (k) contribution	17,121	17,121
Due from related parties	18,755	20,768
Other accrued expenses	<u>97,309</u>	<u>97,309</u>
Total line 36	<u>538,703</u>	<u>144,993</u>

**See Accountants' Compilation Report**

**XVI. STATEMENT OF CHANGES IN EQUITY**

		<b>1 Total</b>	
<b>1</b>	<b>Balance at Beginning of Year, as Previously Reported</b>	<b>\$ 1,722,594</b>	<b>1</b>
<b>2</b>	Restatements (describe):		<b>2</b>
<b>3</b>	<b>Post closing adjustments</b>	<b>37,267</b>	<b>3</b>
<b>4</b>			<b>4</b>
<b>5</b>			<b>5</b>
<b>6</b>	<b>Balance at Beginning of Year, as Restated (sum of lines 1-5)</b>	<b>\$ 1,759,861</b>	<b>6</b>
	<b>A. Additions (deductions):</b>		
<b>7</b>	NET Income (Loss) (from page 19, line 43)	<b>1,390,768</b>	<b>7</b>
<b>8</b>	Aquisitions of Pooled Companies		<b>8</b>
<b>9</b>	Proceeds from Sale of Stock		<b>9</b>
<b>10</b>	Stock Options Exercised		<b>10</b>
<b>11</b>	Contributions and Grants		<b>11</b>
<b>12</b>	Expenditures for Specific Purposes		<b>12</b>
<b>13</b>	Dividends Paid or Other Distributions to Owners	<b>(1,625,000)</b>	<b>13</b>
<b>14</b>	Donated Property, Plant, and Equipment		<b>14</b>
<b>15</b>	Other (describe)		<b>15</b>
<b>16</b>	Other (describe)		<b>16</b>
<b>17</b>	<b>TOTAL Additions (deductions) (sum of lines 7-16)</b>	<b>\$ (234,232)</b>	<b>17</b>
	<b>B. Transfers (Itemize):</b>		
<b>18</b>			<b>18</b>
<b>19</b>			<b>19</b>
<b>20</b>			<b>20</b>
<b>21</b>			<b>21</b>
<b>22</b>			<b>22</b>
<b>23</b>	<b>TOTAL Transfers (sum of lines 18-22)</b>	<b>\$</b>	<b>23</b>
<b>24</b>	<b>BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)</b>	<b>\$ 1,525,629</b>	<b>24 *</b>

Operating Entity Only

\* This must agree with page 17, line 47.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name &amp; ID Number Lexington of Orland Park

# 0041855

Report Period Beginning: 01/01/05

Ending: 12/31/05

**XVII. INCOME STATEMENT** (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required classifications of revenue and expense must be provided on this form, even if financial statements are attached

**Note:** This schedule should show gross revenue and expenses. Do not net revenue against expenses

1			
	Revenue	Amount	
	<b>A. Inpatient Care</b>		
1	Gross Revenue -- All Levels of Care	\$ 13,519,077	1
2	Discounts and Allowances for all Levels	(1,160,038)	2
3	<b>SUBTOTAL Inpatient Care (line 1 minus line 2)</b>	\$ 12,359,039	3
	<b>B. Ancillary Revenue</b>		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	1,957,144	6
7	Oxygen	(1,845)	7
8	<b>SUBTOTAL Ancillary Revenue (lines 4 thru 7)</b>	\$ 1,955,299	8
	<b>C. Other Operating Revenue</b>		
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursement		11
12	Gift and Coffee Shop	11,203	12
13	Barber and Beauty Care	38,107	13
14	Non-Patient Meals	226	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	416,581	17
18	Sale of Supplies to Non-Patient		18
19	Laboratory	22,509	19
20	Radiology and X-Ray	24,126	20
21	Other Medical Services	160,997	21
22	Laundry	4,826	22
23	<b>SUBTOTAL Other Operating Revenue (lines 9 thru 22)</b>	\$ 678,575	23
	<b>D. Non-Operating Revenue</b>		
24	Contributions		24
25	Interest and Other Investment Income**	145	25
26	<b>SUBTOTAL Non-Operating Revenue (lines 24 and 25)</b>	\$ 145	26
	<b>E. Other Revenue (specify):****</b>		
27	<b>Settlement Income (Insurance, Legal, Etc.)</b>		27
28	<b>Investment Income</b>	3,513	28
28a			28a
29	<b>SUBTOTAL Other Revenue (lines 27, 28 and 28a)</b>	\$ 3,513	29
30	<b>TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)</b>	\$ 14,996,571	30

2			
	Expenses	Amount	
	<b>A. Operating Expenses</b>		
31	General Services	1,627,197	31
32	Health Care	6,095,395	32
33	General Administration	2,937,120	33
	<b>B. Capital Expense</b>		
34	Ownership	2,040,253	34
	<b>C. Ancillary Expense</b>		
35	Special Cost Centers	758,013	35
36	Provider Participation Fee	147,825	36
	<b>D. Other Expenses (specify):</b>		
37			37
38			38
39			39
40	<b>TOTAL EXPENSES (sum of lines 31 thru 39)*</b>	\$ 13,605,803	40
41	<b>Income before Income Taxes (line 30 minus line 40)**</b>	1,390,768	41
42	<b>Income Taxes</b>		42
43	<b>NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)</b>	\$ 1,390,768	43

\* This must agree with page 4, line 45, column 4.

\*\* Does this agree with taxable income (loss) per Federal Income Tax Return? No If not, please attach a reconciliation.  
This entity is a cash basis taxpayer.

\*\*\* See the instructions. If this total amount has not been offset against interest expense on Schedule V, line 32, please include a detailed explanation. SEE ACCOUNTANTS' COMPILATION REPORT

\*\*\*\* Provide a detailed breakdown of "Other Revenue" on an attached sheet.

Facility Name & ID Number Lexington of Orland Park# 0041855Report Period Beginning: 01/01/05Ending: 12/31/05

## XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)

(This schedule must cover the entire reporting period.)

		1	2**	3	4	
		# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage	
1	Director of Nursing	1,837	2,048	\$ 96,566	\$ 47.15	1
2	Assistant Director of Nursing	7,768	8,385	259,743	30.98	2
3	Registered Nurses	31,194	33,208	1,001,716	30.16	3
4	Licensed Practical Nurses	41,573	44,535	1,110,703	24.94	4
5	CNAs & Orderlies	132,238	141,371	1,542,394	10.91	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	6,679	7,161	82,881	11.57	8
9	Activity Director	3,281	3,568	53,802	15.08	9
10	Activity Assistants	27,087	28,430	276,548	9.73	10
11	Social Service Worker	8,808	9,417	165,409	17.56	11
12	Dietician	1,976	2,089	28,558	13.67	12
13	Food Service Supervisor	1,992	2,169	34,763	16.03	13
14	Head Cook	2,033	2,169	26,675	12.30	14
15	Cook Helpers/Assistants	13,695	14,732	115,995	7.87	15
16	Dishwashers	18,223	19,310	129,670	6.72	16
17	Maintenance Worker	4,259	4,462	47,824	10.72	17
18	Housekeepers	39,464	42,455	308,468	7.27	18
19	Laundry	11,403	12,145	81,877	6.74	19
20	Administrator	1,853	2,084	114,443	54.92	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	13,491	14,526	232,493	16.01	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records					31
32	Other Health Care(specify)					32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	368,854	394,264	\$ 5,710,528 *	\$ 14.48	34

\* This total must agree with page 4, column 1, line 45.

\*\* See instructions.

## B. CONSULTANT SERVICES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Consultant Cost for Reporting Period	Schedule V Line & Column Reference	
35	Dietary Consultant	293	\$ 14,573	L1,C3	35
36	Medical Director	Monthly	43,400	L9,C3	36
37	Medical Records Consultant	19	1,018	L10,C3	37
38	Nurse Consultant	1	1,600	L10,C3	38
39	Pharmacist Consultant	Monthly	1,200	L10,C3	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant	109	5,250	L11,C3	44
45	Social Service Consultant	96	4,982	L12,C3	45
46	Other(specify)				46
47	Rehabcare	Monthly	30	L10,C3	47
48					48
49	TOTAL (lines 35 - 48)	518	\$ 72,053		49

## C. CONTRACT NURSES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses		\$		50
51	Licensed Practical Nurses		N/A		51
52	Certified Nurse Assistants/Aides				52
53	TOTAL (lines 50 - 52)		\$		53

SEE ACCOUNTANTS' COMPILATION REPORT

**XIX. SUPPORT SCHEDULES**

A. Administrative Salaries				D. Employee Benefits and Payroll Taxes			F. Dues, Fees, Subscriptions and Promotions	
Name	Function	Ownership %	Amount	Description		Amount	Description	Amount
Randi Kennard	Administrator	0	\$ 114,443	Workers' Compensation Insurance	\$	96,597	IDPH License Fee	\$
				Unemployment Compensation Insurance		138,041	Advertising: Employee Recruitment	1,083
				FICA Taxes		416,611	Health Care Worker Background Check	
				Employee Health Insurance		146,019	(Indicate # of checks performed 200 )	2,000
				Employee Meals		15,620	Miscellaneous licenses, permits & inspec.	2,854
				Illinois Municipal Retirement Fund (IMRF)*			Miscellaneous dues and subscriptions	902
				401(k) contribution		12,660		
				Life insurance		6,350	Allocated from management company	2,257
				Other employee benefits		34,286		
TOTAL (agree to Schedule V, line 17, col. 1)							Less: Public Relations Expense	( )
(List each licensed administrator separately.)							Non-allowable advertising	( )
			\$ 114,443				Yellow page advertising	( )
B. Administrative - Other								
Description			Amount					
Management fees (eliminated in column 7)			\$ 1,248,055					
TOTAL (agree to Schedule V, line 17, col. 3)								
(Attach a copy of any management service agreement)								
			\$ 1,248,055					
C. Professional Services				E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**	
Vendor/Payee	Type		Amount	Description	Line #	Amount	Description	Amount
Altschuler,Melvoine&Glasser,LLP	Accounting		\$ 22,440	N/A			Out-of-State Travel	\$
Amalgamated Bank	Consulting		775					
American Express Tax & Bus Svcs	Accounting		4,568				In-State Travel	
Gilson, Labus & Silverman	Accounting		352					
Cassidy Schade & Gloor	Legal		10,517					
Katten,Muchin,Zavis&Rosenman	Legal		792					
Moody's Investor Services	Bond Rating Fee		1,034					
Personnel Planners	U/C Consulting		3,169				Seminar Expense	5,642
James Samatas	Legal		165					
ING	401(k) Administration		690				Allocated from management company	4,070
Attached Schedule F			65,385					
							Entertainment Expense	( )
TOTAL (agree to Schedule V, line 19, column 3)							(agree to Sch. V,	
(If total legal fees exceed \$2500 attach copy of invoices.)							line 24, col. 8)	
			\$ 109,887	TOTAL		\$		\$ 9,712

\* Attach copy of IMRF notifications  
SEE ACCOUNTANTS' COMPILATION REPORT

\*\*See instructions.



Lexington Health Care Center of Orland Park, Inc.  
 Provider # 0041855  
 1/1/05 - 12/31/05

**Schedule F**

XIX. Support Schedules

C. Professional Services

<u>Vendor/Payee</u>	<u>Type</u>	<u>Amount</u>
Sachnoff and Weaver	Legal	21,619
Serpico & Novelle	Legal	1,375
Royal Management	Other professional services	9,062
National Datacare	Computer Services	3,605
Information Controls, Inc.	Computer Services	1,445
Advanced Answers on Demand	Computer Services	2,633
Mcafee	Computer Services	88
AdminaStar Federal	Computer Services	366
eHealth Data Solutions	Computer Services	2,200
Action Computer Service	Computer Services	324
Microsoft	Computer Services	5,323
Covad Communications	Computer Services	1,679
Systematic Management Systems	Collections	4,964
Grabowski Law Center	Collections	9,287
Freedman Anselmo Lindberg	Collections	20
Scott & Krause	Legal	1,395
		<u>65,385</u>

Total, Agrees to Schedule V, Line 19, Column 3	<u><u>109,887</u></u>
--	-----------------------

Allocated from management co.

American Express Tax & Business Services	Accounting	449
Altschuler,Melvoin&Glasser,LLP	Accounting	171
Account Temps	Accounting	1,388
Gilson, Labus and Silverman	Accounting	282
Personnel Planners	U/C Consulting	8
Gene Whitehorn	Medicaid Billing Specialist	3,223
James Samatas	Legal	37
Sachnoff and Weaver	Legal	165
Katten, Muchin, Zavis and Rosenman	Legal	21
ILIAC / Pension Administrators	401 (k) Administration	1,119
Various	Computer Consulting	18,202

Allocated from building partnership		
James Samatas	Legal	250

Nonallowable legal fees		
Freedman, Anselmo, & Lindberg	Collection fees	(20)
Grabowski & Greene	Collection fees	(9,287)
Systematic Management Systems	Collection fees	(4,964)
Cassiday, Schade & Gloor	Out of period legal fees	(1,129)
Katten, Muchin, Zavis and Rosenman	Out of period legal fees	(482)

Total, Agrees to Schedule V, Line 19, Column 8	<u><u>119,320</u></u>
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**See Accountants' Compilation Report**

XIX-H. SUPPORT SCHEDULE - DEFERRED MAINTENANCE COSTS (which have been included in Sch. V, line 6, col. 3).  
 (See instructions.)

1		2	3	4	5	6	7	8	9	10	11	12	13
	Improvement Type	Month & Year Improvement Was Made	Total Cost	Useful Life	Amount of Expense Amortized Per Year								
					FY2002	FY2003	FY2004	FY2005	FY2006	FY2007	FY2008	FY2009	FY2010
1			\$		\$	\$	\$ N/A	\$	\$	\$	\$	\$	\$
2													
3													
4													
5													
6													
7													
8													
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20	TOTALS		\$		\$	\$	\$	\$	\$	\$	\$	\$	\$

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name &amp; ID Number Lexington of Orland Park

# 0041855

Report Period Beginning:

01/01/05

Ending:

12/31/05

**XX. GENERAL INFORMATION:**

- (1) Are nursing employees (RN,LPN,NA) represented by a union No
- (2) Are there any dues to nursing home associations included on the cost report? No  
If YES, give association name and amount N/A
- (3) Did the nursing home make political contributions or payments to a political action organization? Yes If YES, have these costs been properly adjusted out of the cost report? Yes
- (4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? No If YES, what is the capacity? N/A
- (5) Have you properly capitalized all major repairs and equipment purchases? Yes  
What was the average life used for new equipment added during this period? 5 years
- (6) Indicate the total amount of both disposable and non-disposable diaper expenses and the location of this expense on Sch. V. 63,270 Line 10
- (7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? Yes If NO, attach a complete explanation
- (8) Are you presently operating under a sale and leaseback arrangement? No  
If YES, give effective date of lease N/A
- (9) Are you presently operating under a sublease agreement? YES X NO
- (10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES NO X If YES, please indicate name of the facility IDPH license number of this related party and the date the present owners took over N/A
- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. \$ 147,825  
This amount is to be recorded on line 42 of Schedule V
- (12) Are there any salary costs which have been allocated to more than one line on Schedule for an individual employee? No If YES, attach an explanation of the allocation

**SEE ACCOUNTANTS' COMPILATION REPORT**

- (13) Have costs for all supplies and services which are of the type that can be billed to the Department, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? Yes
- (14) Is a portion of the building used for any function other than long term care services if the patient census listed on page 2, Section B No For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these function
- (15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. \$ 15,620 Has any meal income been offset against related costs? Yes Indicate the amount \$ 226
- (16) Travel and Transportation  
a. Are there costs included for out-of-state travel No  
If YES, attach a complete explanation  
b. Do you have a separate contract with the Department to provide medical transportation for residents? No If YES, please indicate the amount of income earned from such program during this reporting period. \$ N/A  
c. What percent of all travel expense relates to transportation of nurses and patients? 0%  
d. Have vehicle usage logs been maintained Adequate records have been maintained.  
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? Yes  
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? N/A  
**g. Does the facility transport residents to and from day training? No**  
**Indicate the amount of income earned from providing such transportation during this reporting period. \$ N/A**
- (17) Has an audit been performed by an independent certified public accounting firm? No  
Firm Name: N/A The instructions for the cost report require that a copy of this audit be included with the cost report. Has this copy been attached? N/A If no, please explain. N/A
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? Yes
- (19) If total legal fees are in excess of \$2500, have legal invoices and a summary of services performed been attached to this cost report? Yes  
Attach invoices and a summary of services for all architect and appraisal fee

## RECONCILIATION REPORT

11:46 AM 5/16/2006

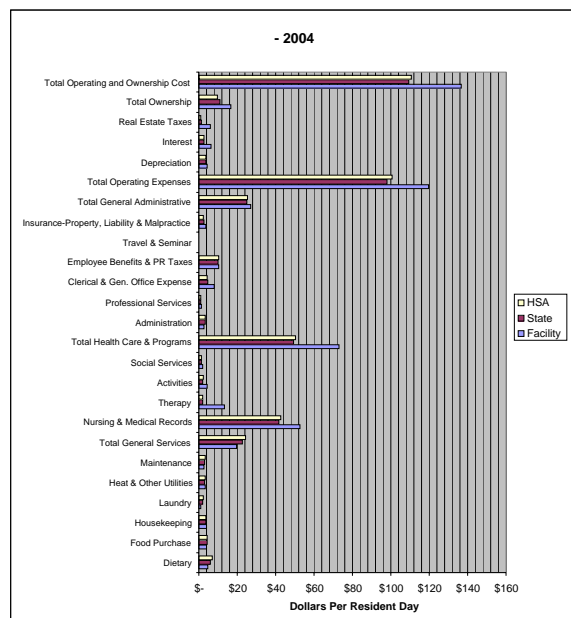
ITEM	Value 1	Cond.	Value 2	Difference	RESULTS	COMPARE CEL	SUB-SCHED.	LINE NO.	COL. NO.	WITH CELL	SUB-SCHED.	LINE NO.	COL. NO.
Adjustment Detail	-1,446,923	equal to	-1,446,923	0	O.K.	Pg5 Z22	B.	37	1	Pg4 K29	N/A	45	7
Interest Expense	533,226	equal to	533,226	0	O.K.	Pg9 P34	A.	15	10	Pg4 L13	N/A	32	8
Real Estate Tax Expenses	516,890	equal to	516,890	0	O.K.	Pg10 W24	B.	5	N/A	Pg4 L14	N/A	33	8
Amortization exp. Pre-opening & org.	N/A	equal to	0	#VALUE!	#VALUE!	Pg11 I33	E.	3	N/A	Pg4 L12	N/A	31	8
Ownership Costs-Depreciation	355,330	equal to	355,330	0	O.K.	Pg13 Y28	E.	49	2	Pg4 L11	N/A	30	8
Rental Costs A	4,372	equal to	4,372	0	O.K.	Pg14 L20+N22	A.	7 + 8	4+N/A	Pg4 L15	N/A	34	8
Rental Costs B	12,142	equal to	12,142	0	O.K.	Pg14 J30+N40	B.+ C.	16+21	N/A+4	Pg4 L16	N/A	35	8
Nurse Aid Training Prog.	0	equal to	0	0	O.K.	Pg15 L36	B.	10	1	Pg3 L23	N/A	13	8
Special Serv.- Staff Wages		equal to		0	O.K.	Pg16 N32	N/A	14	3	Pg4 E22	N/A	39	1
Therapy Services	1,134,241	equal to	1,134,931	-690	FAILED	Pg16 Z12+Z14.	N/A/B	1-4;40-43	8;2	Pg3 H20	N/A	10a	4
Special Serv.- Supplies	357,579	equal to	357,579	0	O.K.	Pg16 V32	N/A	14	6	Pg4 F22 + Pg 3	N/A	39,10a	2
Income Stat. General Serv.	1,627,197	equal to	1,627,197	0	O.K.	Pg19 P11	N/A	31	2	Pg3 H16	N/A	8	4
Income Stat. Health Care	6,095,395	equal to	6,095,395	0	O.K.	Pg19 P12	N/A	32	2	Pg3 H26	N/A	16	4
Income Stat. Administration	2,937,120	equal to	2,937,120	0	O.K.	Pg19 P13	N/A	33	2	Pg3 H39	N/A	28	4
Income Stat. Ownership	2,040,253	equal to	2,040,253	0	O.K.	Pg19 P15	N/A	34	2	Pg4 H18	N/A	37	4
Income Stat. Special Cost Ctr	758,013	equal to	758,013	0	O.K.	Pg19 P17	N/A	35	2	Pg4 H21..H24+i	N/A	38to41+43	4
Income Stat. Prov. Partic.	147,825	equal to	147,825	0	O.K.	Pg19 P18	N/A	36	2	Pg4 H25	N/A	42	4
Staff- Nursing	4,011,122	equal to	4,094,003	-82,881	FAILED	Pg20 K11..K15+	A.	1-5,24,25,27-30	3	Pg3 E19	N/A	10	1
Staff- Nurse aide Training	0	< or = to	0	0	O.K.	Pg20 K16	A.	6	3	Pg3 E23	N/A	13	1
Staff-Licensed Therapist	0	equal to	0	0	O.K.	Pg20 K17	A.	7	3	Pg4 E22	N/A	39	1
Staff- Activities	330,350	equal to	330,350	0	O.K.	Pg20 K19+K20	A.	9+10	3	Pg3 E21	N/A	11	1
Staff- Social Serv. Workers	165,409	equal to	165,409	0	O.K.	Pg20 K21	A.	11	3	Pg3 E22	N/A	12	1
Staff- Dietary	335,661	equal to	335,661	0	O.K.	Pg20 K22..K26	A.	16-Dec	3	Pg3 E9	N/A	1	1
Staff- Maintenance	47,824	equal to	47,824	0	O.K.	Pg20 K27	A.	17	3	Pg3 E14	N/A	6	1
Staff- Housekeeping	308,468	equal to	308,468	0	O.K.	Pg20 K28	A.	18	3	Pg3 E11	N/A	3	1
Staff- Laundry	81,877	equal to	81,877	0	O.K.	Pg20 K29	A.	19	3	Pg3 E12	N/A	4	1
Staff- Administrative	114,443	equal to	114,443	0	O.K.	Pg20 K30..K32	A.	20-22	3	Pg3 E28	N/A	17	1
Staff- Clerical	232,493	equal to	232,493	0	O.K.	Pg20 K33..K34	A.	23+24	3	Pg3 E32	N/A	21	1
Staff- Medical Director	0	equal to	0	0	O.K.	Pg20 K37	A.	27	3	Pg3 E18	N/A	9	1
Total Salaries And Wages	5,710,528	equal to	5,710,528	0	O.K.	Pg20 K44	A.	34	3	Pg4 E29	N/A	45	1
Dietary Consultant	14,573	< or = to	14,573	0	O.K.	Pg20 X12	B.	35	2	Pg3 G9	N/A	1	3
Medical Director	43,400	< or = to	43,400	0	O.K.	Pg20 X13	B.	36	2	Pg3 G18	N/A	9	3
Consultants & contractors	3,818	< or = to	47,801	-43,983	O.K.	Pg20 X14..X16+	B. & C.	17to39 and 50to6	2	Pg3 G19	N/A	10	3
Activity Consultant	5,250	< or = to	5,250	0	O.K.	Pg20 X21	B.	44	2	Pg3 G21	N/A	11	3
Social Service Consultant	4,982	< or = to	4,982	0	O.K.	Pg20 X22	B.	45	2	Pg3 G22	N/A	12	3
Supp. Sched.- Admin. Salar.	114,443	equal to	114,443	0	O.K.	Pg21 I16	A.	N/A	N/A	Pg3 E28	N/A	17	1
Supp. Sched.- Admin. Other	1,248,055	equal to	1,248,055	0	O.K.	Pg21 I24	B.	N/A	N/A	Pg3 G28	N/A	17	3
Supp. Sched.- Prof. Serv.	109,887	equal to	109,887	0	O.K.	Pg21 I41	C.	N/A	N/A	Pg3 G30	N/A	19	3
Supp. Sched.- Benefit/Taxes	866,184	equal to	866,184	0	O.K.	Pg21 P22	D.	N/A	N/A	Pg3 L33	N/A	22	8
Supp. Sched.- Sched of dues..	9,096	equal to	9,096	0	O.K.	Pg21 V22	F.	N/A	N/A	Pg3 L31	N/A	20	8
Supp. Sched.- Sched. of trav	9,712	equal to	9,712	0	O.K.	Pg21 V41	G.	N/A	N/A	Pg3 L35	N/A	24	8
Gen. Info - Particip. Fees	147,825	equal to	147,825	0	O.K.	Pg23 I38	N/A	11	N/A	Pg4 G25	N/A	42	3
Gen. Info - Employee Meals	15,620	< or = to	15,620	0	O.K.	Pg23 S16	N/A	16	N/A	Pg3 K33	N/A	2 & 22	7
Gen. Info - Employee Meals	15,620	equal to	15,620	0	O.K.	Pg23 S16	N/A	16	N/A	Pg21 P12	D.	N/A	N/A
Nurse aide training	0	equal to	0	0	O.K.	Pg15 U29..U31	B.	3, 4 & 5	4	Pg3 E23	N/A	13	1
Days of medicare provided	11,931	equal to	12,401	-470	FAILED	Pg2 AB29	K.	N/A	N/A	Pg2 J30	B.	8	4
Adjustment for related org. costs	-1,364,752	equal to	-1,364,752	0	O.K.	Pg5 Z18	B.	34	1	Pg6 to Pg 6l Y4	B.	14	8
Total loan balance	8,387,916	equal to	8,387,916	0	O.K.	Pg9 L34	A.	15	7	Pg17 V13+V27.	N/A	29+39-41	2
Real estate tax accrual	501,000	equal to	501,000	0	O.K.	Pg10 W15	B.	4	N/A	Pg17 V17	N/A	32	2
Land	797,723	equal to	797,723	0	O.K.	Pg11 T43	A.	3	4	Pg17 K25	N/A	13	2
Building cost	9,092,804	equal to	9,092,804	0	O.K.	Pg12 to 12l L43	B.	36	4	Pg17 K26+K27	N/A	14 & 15	2
Equipment and vehicle cost	1,208,125	equal to	1,208,125	0	O.K.	Pg13 O22+L13	C. & D.	41 + 46	1 + 4	Pg17 K28	N/A	16	2
Accumulated depr.	3,040,617	equal to	3,040,617	0	O.K.	Pg13 Y30	E.	51	2	Pg17 K29	N/A	17	2
End of year equity	1,525,629	equal to	1,525,629	0	O.K.	Pg18 I33	N/A	24	1	Pg17 S39	N/A	47	1
Net income (loss)	1,390,768	equal to	1,390,768	0	O.K.	Pg18 I15	N/A	7	1	Pg19 P30	N/A	43	2
Unamortized deferred maint. cost	0	equal to	0	0	O.K.	Pg22 F31-J31..1	H.	20	3	Pg17 K30	N/A	18	2
Balance Sheet	3,471,978	equal to	3,471,978	0	O.K.	Pg17 H41		25	1	Pg17 S41	N/A	48	1

Lexington of Orland Park  
IDPA Comparative Data - Per Resident Day Cost  
Year Ending 12/31/05

Enter your HSA # in next column  
Census (Pulls from Page 2)

1
85,040

		Average Median Cost Per Day		UN-INFLATED																		
Cost Report Line	Description	Your Facility	State	HSA	Cost Report Line	Description	State- Wide	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	10th %	90th %		
1	Dietary	4.51	6.01	7.02	IPDA LTC Profiles																	
2	Food Purchase	3.99	4.31	4.47	LTC Median Per Diem Cost by HSA - 2003 Cost Reports																	
3	Housekeeping	4.09	3.70	3.59	2003 (Run June 1, 2004)																	
4	Laundry	1.16	1.85	2.23																		
5	Heat & Other Utilities	3.21	2.95	3.17																		
6	Maintenance	2.72	3.01	3.26																		
8	Total General Services	19.76	22.58	24.49	1	Dietary	6.01	7.02	6.48	5.50	6.48	5.48	6.06	6.06	6.06	5.50	7.02	5.70	4.13	9.81		
10	Nursing & Medical Records	52.79	41.83	42.52	2	Food Purchase	4.31	4.47	4.40	4.27	4.40	3.99	4.31	4.31	4.31	4.28	4.47	4.11	3.36	6.04		
10A	Therapy	13.35	2.10	1.86	3	Housekeeping	3.70	3.59	3.68	2.91	3.68	3.40	4.05	4.05	4.05	3.97	3.59	3.61	2.48	5.80		
11	Activities	4.27	1.91	2.18	4	Laundry	1.85	2.23	1.90	1.79	1.90	2.10	1.59	1.59	1.59	1.69	2.23	2.13	0.91	3.14		
12	Social Services	2.00	1.42	1.45	5	Heat & Other Utilities	2.95	3.17	2.93	2.94	2.93	2.71	2.93	2.93	2.93	2.91	3.17	2.95	2.05	4.25		
16	Total Health Care & Programs	73.06	49.48	50.39	6	Maintenance	3.01	3.26	3.03	2.99	3.03	2.55	3.21	3.21	3.21	3.05	3.26	2.82	1.92	5.12		
17	Administration	2.79	3.36	3.82	8	TOTAL GENERAL SERVICES	21.14	21.99	21.47	21.47	22.65	22.65	22.65	22.65	22.65	22.45	24.49	21.71	31.71	31.71		
19	Professional Services	1.40	0.99	1.09	10	Nursing & Medical Records	41.83	42.52	43.12	38.37	43.12	37.78	45.12	45.12	45.12	47.22	42.52	42.52	27.25	64.47		
21	Clerical & Gen. Office Expense	7.84	4.79	4.32	10A	Therapy	2.10	1.86	2.69	3.34	2.69	3.47	1.45	1.45	1.45	1.45	1.86	2.24	-	10.55		
22	Employee Benefits & PR Taxes	10.19	10.09	10.42	11	Activities	1.91	2.18	1.92	1.61	1.92	1.48	2.16	2.16	2.16	2.05	2.18	1.54	1.06	3.45		
24	Travel & Seminar	0.11	0.08	0.10	12	Social Services	1.42	1.45	1.64	1.05	1.64	1.09	1.60	1.60	1.60	1.12	1.45	1.27	0.58	3.00		
26	Insurance-Property, Liability & Malpractice	3.72	2.58	2.47	16	TOTAL HEALTH CARE & PROGRAMS	49.48	50.39	51.22	46.39	51.22	41.58	52.34	52.34	52.34	54.96	50.39	49.49	32.10	77.23		
28	Total General Administrative	27.00	24.94	25.31	17	Administration	3.36	3.33	3.15	3.15	3.15	3.60	3.46	3.46	3.46	3.46	3.33	3.17	1.71	7.21		
29	Total Operating Expenses	119.81	98.06	100.77	19	Professional Services	0.99	1.09	0.85	0.83	0.85	0.76	1.12	1.12	1.12	1.13	0.99	0.77	0.07	3.44		
30	Depreciation	4.18	3.70	3.82	21	Clerical & Gen. Office Expense	4.79	4.32	4.97	3.98	4.97	3.46	5.56	5.56	5.56	5.04	4.32	4.25	2.49	10.78		
32	Interest	6.27	2.54	2.81	22	Employee Benefits & PR Taxes	10.09	10.42	11.01	8.88	11.01	7.67	10.51	10.51	10.51	11.38	10.42	9.08	6.33	19.34		
33	Real Estate Taxes	6.08	1.38	0.92	24	Travel & Seminar	0.08	0.10	0.13	0.10	0.13	0.13	0.06	0.06	0.06	0.05	0.10	0.07	-	0.43		
37	Total Ownership	16.72	11.11	9.73	26	Insurance-Property, liability & Malpractice	2.58	2.47	2.55	2.35	2.55	2.22	2.85	2.85	2.85	2.19	2.47	2.61	0.88	4.32		
	Total Operating and Ownership Cost	136.53	#####	110.50	28	TOTAL GENERAL ADMINISTRATIVE	24.94	25.31	26.11	23.02	26.11	21.37	25.81	25.81	25.81	26.59	25.31	22.93	16.95	39.14		
Notes:																					60.90	142.56
Your Facility data is from page 3, column 8 of your 2005 Medicaid cost report, divided by your annual census.																						
The Average Median Cost Per Day for the State and your HSA is taken from data available from the Illinois Department of Public Aid and corresponds with the respective cost report data after final adjustments.																						
					30	Depreciation	3.70	3.82	4.08	3.29	4.08	2.54	4.11	4.11	4.11	3.54	3.82	3.38	1.01	8.83		
					32	Interest	2.54	2.81	2.90	1.96	2.81	2.41	4.05	4.05	4.05	2.81	2.90	1.13	-	11.41		
					33	Real Estate Taxes	1.38	0.92	1.08	0.82	1.08	0.80	3.20	3.20	3.20	1.36	0.92	1.11	-	4.85		
					37	TOTAL OWNERSHIP	11.11	9.73	9.80	8.80	9.80	7.04	14.54	14.54	14.54	11.02	9.73	8.39	3.76	23.58		
						TOTAL OPERATING & OWNERSHIP CC	109.17	110.50	109.83	100.47	109.83	95.09	115.50	115.50	115.50	114.03	110.50	103.10	73.16	166.58		



Lexington of Orland Park  
IDPA Comparative Data - Per Resident Day Cost  
Year Ending 12/31/05

Enter your HSA # in next column  
Census (Pulls from Page 2)

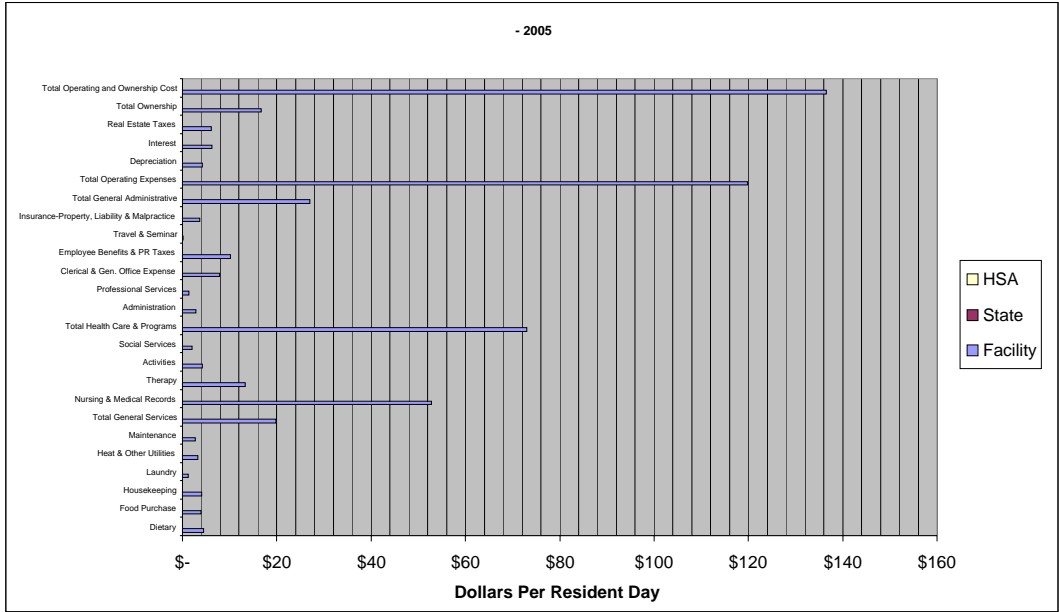
11  
85,040

Cost Report Line	Description	2005	2004 Median		2004	2004 Median		2003	2003 Median		2002	2002 Median	
		Per Diem Your Facility	State	HSA	Per Diem Your Facility	State	HSA	Per Diem Your Facility	State	HSA	Per Diem Your Facility	State	HSA
1	Dietary	4.51	-	-	#DIV/0!	-	-	#DIV/0!	6.10	5.70	#DIV/0!	6.01	5.60
2	Food Purchase	3.99	-	-	#DIV/0!	-	-	#DIV/0!	4.31	4.11	#DIV/0!	4.27	4.09
3	Housekeeping	4.09	-	-	#DIV/0!	-	-	#DIV/0!	3.70	3.61	#DIV/0!	3.65	3.48
4	Laundry	1.16	-	-	#DIV/0!	-	-	#DIV/0!	1.85	2.13	#DIV/0!	1.90	2.23
5	Heat & Other Utilities	3.21	-	-	#DIV/0!	-	-	#DIV/0!	2.95	2.95	#DIV/0!	2.71	2.73
6	Maintenance	2.72	-	-	#DIV/0!	-	-	#DIV/0!	3.01	2.82	#DIV/0!	2.99	2.92
8	Total General Services	19.76	-	-	#DIV/0!	-	-	#DIV/0!	22.58	21.73	#DIV/0!	22.09	22.04
10	Nursing & Medical Records	52.79	-	-	#DIV/0!	-	-	#DIV/0!	41.83	42.15	#DIV/0!	40.68	41.16
10A	Therapy	13.35	-	-	#DIV/0!	-	-	#DIV/0!	2.10	2.24	#DIV/0!	1.85	2.27
11	Activities	4.27	-	-	#DIV/0!	-	-	#DIV/0!	1.91	1.54	#DIV/0!	1.88	1.60
12	Social Services	2.00	-	-	#DIV/0!	-	-	#DIV/0!	1.42	1.27	#DIV/0!	1.44	1.32
16	Total Health Care & Programs	73.06	-	-	#DIV/0!	-	-	#DIV/0!	49.48	49.49	#DIV/0!	47.55	47.76
17	Administration	2.79	-	-	#DIV/0!	-	-	#DIV/0!	3.36	3.17	#DIV/0!	3.39	3.54
19	Professional Services	1.40	-	-	#DIV/0!	-	-	#DIV/0!	0.99	0.77	#DIV/0!	0.98	0.72
21	Clerical & Gen. Office Expense	7.84	-	-	#DIV/0!	-	-	#DIV/0!	4.79	4.25	#DIV/0!	4.58	4.31
22	Employee Benefits & PR Taxes	10.19	-	-	#DIV/0!	-	-	#DIV/0!	10.09	9.08	#DIV/0!	9.63	8.44
24	Travel & Seminar	0.11	-	-	#DIV/0!	-	-	#DIV/0!	0.08	0.07	#DIV/0!	0.09	0.09
26	Insurance-Property, Liability & Malpractice	3.72	-	-	#DIV/0!	-	-	#DIV/0!	2.58	2.61	#DIV/0!	2.19	2.03
28	Total General Administrative	27.00	-	-	#DIV/0!	-	-	#DIV/0!	24.94	22.93	#DIV/0!	23.47	21.93
29	Total Operating Expenses	119.81	-	-	#DIV/0!	-	-	#DIV/0!	98.06	94.71	#DIV/0!	94.39	91.33
30	Depreciation	4.18	-	-	#DIV/0!	-	-	#DIV/0!	3.70	3.38	#DIV/0!	3.53	3.04
32	Interest	6.27	-	-	#DIV/0!	-	-	#DIV/0!	2.54	1.50	#DIV/0!	2.73	1.54
33	Real Estate Taxes	6.08	-	-	#DIV/0!	-	-	#DIV/0!	1.38	1.11	#DIV/0!	1.30	1.03
37	Total Ownership	16.72	-	-	#DIV/0!	-	-	#DIV/0!	11.11	8.39	#DIV/0!	11.44	10.00
	Total Operating and Ownership Cost	136.53	-	-	#DIV/0!	-	-	#DIV/0!	103.10	103.10	#DIV/0!	105.83	101.30

Notes:

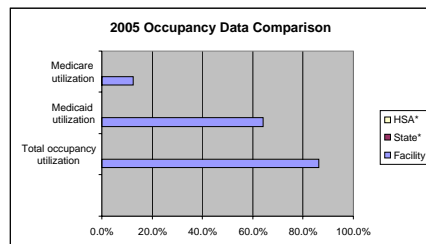
Your Facility data is from page 3, column 8 of each of your respective Medicaid cost reports, divided by the respective annual census.

The 2005, 2004, 2003 & 2002 Median Cost Per Day for the State and your HSA is taken from data available from the Illinois Department of Public Aid and corresponds with the respective cost report data after final adjustments.



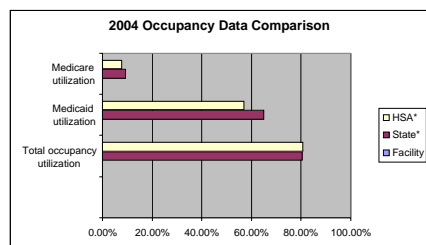
### 2005

Your Facility	State*	HSA*
Total occupancy utilization	86.29%	0.00%
Medicaid utilization	63.99%	0.00%
Medicare utilization	12.58%	0.00%
Private pay percent utilization	7.44%	N/A
Capacity in Patient Days	98,550	N/A
Census days of service provided	85,040	N/A



### 2004

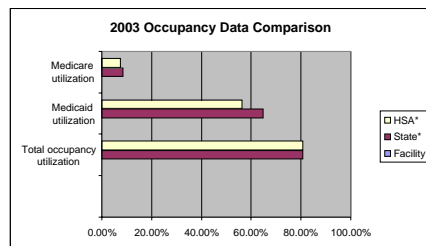
Your Facility	State*	HSA*
Total occupancy utilization	#DIV/0!	80.50%
Medicaid utilization	#DIV/0!	65.00%
Medicare utilization	#DIV/0!	9.40%
Private pay percent utilization	N/A	N/A
Capacity in Patient Days	N/A	N/A
Census days of service provided	N/A	N/A



\* State and HSA data for 2004 and 2005 is not expected to be available from HFS until March 2006 and 2007 respectively.

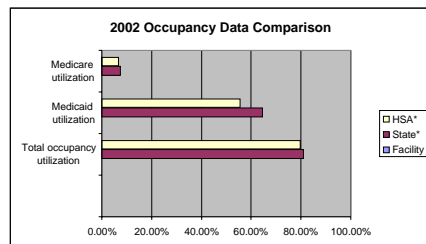
### 2003

Your Facility	State*	HSA*
Total occupancy utilization	#DIV/0!	80.80%
Medicaid utilization	#DIV/0!	64.80%
Medicare utilization	#DIV/0!	8.50%
Private pay percent utilization	N/A	N/A
Capacity in Patient Days	N/A	N/A
Census days of service provided	N/A	N/A

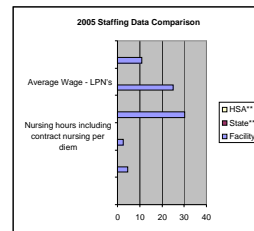


### 2002

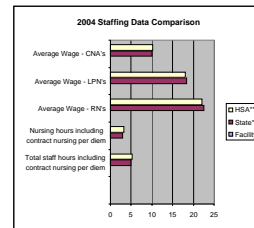
Your Facility	State*	HSA*
Total occupancy utilization	#DIV/0!	80.90%
Medicaid utilization	#DIV/0!	64.50%
Medicare utilization	#DIV/0!	7.40%
Private pay percent utilization	N/A	N/A
Capacity in Patient Days	N/A	N/A
Census days of service provided	N/A	N/A



2005			
Your			
Facility	State**	HSA**	
Total staff hours including contract nursing per diem	4.64	0.00	0.00
Nursing hours including contract nursing per diem	2.70	0.00	0.00
Average Wage - RN's	30.16	0.00	0.00
Average Wage - LPN's	24.94	0.00	0.00
Average Wage - CNA's	10.91	0.00	0.00

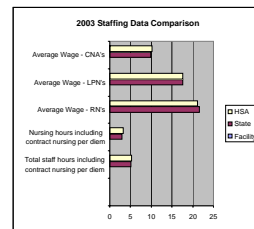


2004			
Your			
Facility	State**	HSA**	
Total staff hours including contract nursing per diem	5.00	5.30	
Nursing hours including contract nursing per diem	3.00	3.20	
Average Wage - RN's	22.54	22.05	
Average Wage - LPN's	18.40	18.02	
Average Wage - CNA's	10.02	10.13	

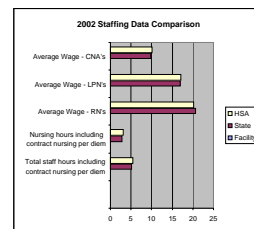


\*\* State and HSA data for 2004 and 2005 is not expected to be available from HFS until March 2006 and 2007 respectively.

2003			
Your			
Facility	State	HSA	
Total staff hours including contract nursing per diem	5.10	5.30	
Nursing hours including contract nursing per diem	2.90	3.20	
Average Wage - RN's	21.56	21.14	
Average Wage - LPN's	17.64	17.65	
Average Wage - CNA's	9.91	10.11	

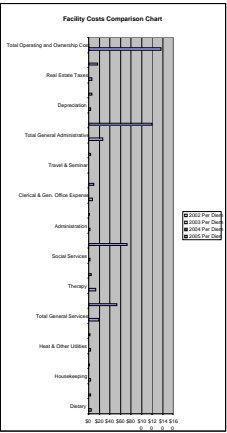


2002			
Your			
Facility	State	HSA	
Total staff hours including contract nursing per diem	5.20	5.50	
Nursing hours including contract nursing per diem	2.80	3.10	
Average Wage - RN's	20.69	20.12	
Average Wage - LPN's	16.89	17.04	
Average Wage - CNA's	9.73	10.05	

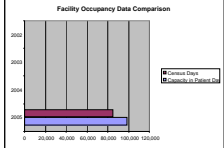
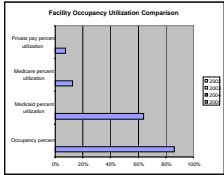




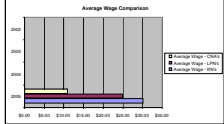
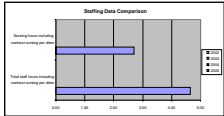
Report Line	Account	Year			
		Facility 2005	Facility 2004	Facility 2003	Facility 2002
		Per Show	Per Show	Per Show	Per Show
1	Electric	6.51	4500/01	4500/01	4500/01
2	Food Purchase	3.09	4500/01	4500/01	4500/01
3	Housekeeping	4.09	4500/01	4500/01	4500/01
4	Laundry	1.16	4500/01	4500/01	4500/01
5	Heat & Other Utilities	2.23	4500/01	4500/01	4500/01
6	Maintenance	2.75	4500/01	4500/01	4500/01
7	Total General Services	16.76	4500/01	4500/01	4500/01
10	Nursing & Medical Records	52.79	4500/01	4500/01	4500/01
10A	Therapy	52.05	4500/01	4500/01	4500/01
11	Activities	4.27	4500/01	4500/01	4500/01
12	Social Services	2.06	4500/01	4500/01	4500/01
16	Total Health Care & Programs	71.06	4500/01	4500/01	4500/01
17	Administration	2.79	4500/01	4500/01	4500/01
19	Professional Services	1.40	4500/01	4500/01	4500/01
21	Child & Gen. Office Expense	7.04	4500/01	4500/01	4500/01
22	Employee Benefits & FR Taxes	69.01	4500/01	4500/01	4500/01
24	Traiel & Traveler	0.11	4500/01	4500/01	4500/01
26	Insurance-Property, Liability & Malpsect	3.73	4500/01	4500/01	4500/01
26	Total General Administration	77.06	4500/01	4500/01	4500/01
29	Total Operating Expenses	149.81	4500/01	4500/01	4500/01
30	Depreciation	4.18	4500/01	4500/01	4500/01
32	Interest	4.23	4500/01	4500/01	4500/01
33	Real Estate Taxes	4.08	4500/01	4500/01	4500/01
37	Total Ownership	16.72	4500/01	4500/01	4500/01
Total Operating and Ownership Cost		176.53	4500/01	4500/01	4500/01



	Facility 2005	Facility 2004	Facility 2003	Facility 2002
Occupancy percent	86.20%	4500/01	4500/01	4500/01
Medicaid percent utilization	43.09%	4500/01	4500/01	4500/01
Medicare percent utilization	52.09%	4500/01	4500/01	4500/01
Private pay percent utilization	2.84%	4500/01	4500/01	4500/01
Capacity in Patient Days	58,000	0	0	0
Census Days	68,040	0	0	0



	Facility 2005	Facility 2004	Facility 2003	Facility 2002
Total staff hours including contract nursing per day	4.84	0.00	0.00	0.00
Nursing hours including contract nursing per show	2.70	0.00	0.00	0.00
Average Wage: BNY	30.16	0.00	0.00	0.00
Average Wage: LEPN	24.84	0.00	0.00	0.00
Average Wage: CHNA	18.00	0.00	0.00	0.00



	Salaries	Supplies	Other	Total	Reclass- ifications	Reclassified Total	Adjusted Adjustments	Adjusted Total
1. Dietary	335,661	33,593	14,573	383,827	0	383,827	0	383,827
2. Food Purchase	0	355,077	0	355,077	0	355,077	-15,846	339,231
3. Housekeeping	308,468	39,227	0	347,695	0	347,695	377	348,072
4. Laundry	81,877	21,790	0	103,667	0	103,667	-4,826	98,841
5. Heat and Other Utilities	0	0	266,779	266,779	0	266,779	5,991	272,770
6. Maintenance	47,824	0	122,328	170,152	0	170,152	61,048	231,200
7. Other (specify)*	0	0	0	0	0	0	6,160	6,160
8. Total General Services	773,830	449,687	403,680	1,627,197	0	1,627,197	52,904	1,680,101
9. Medical Director	0	0	43,400	43,400	0	43,400	0	43,400
10. Nursing & Medical Records	4,094,003	241,470	47,801	4,383,274	0	4,383,274	105,765	4,489,039
10a. Therapy	0	0	1,134,931	1,134,931	0	1,134,931	0	1,134,931
11. Activities	330,350	27,799	5,250	363,399	0	363,399	0	363,399
12. Social Services	165,409	0	4,982	170,391	0	170,391	0	170,391
13. Nurse Aide Training	0	0	0	0	0	0	0	0
14. Program Transportation	0	0	0	0	0	0	0	0
15. Other (specify)*	0	0	0	0	0	0	11,763	11,763
16. Total Health Care & Programs	4,589,762	269,269	1,236,364	6,095,395	0	6,095,395	117,528	6,212,923
17. Administrative	114,443	0	1,248,055	1,362,498	0	1,362,498	-1,125,388	237,110
18. Directors Fees	0	0	0	0	0	0	0	0
19. Professional Services	0	0	109,887	109,887	0	109,887	9,433	119,320
20. Fees, Subscriptions & Promotion	0	0	6,839	6,839	0	6,839	2,257	9,096
21. Clerical & General Office	232,493	27,639	27,327	287,459	0	287,459	379,140	666,599
22. Employee Benefits & Payroll	0	0	850,564	850,564	0	850,564	15,620	866,184
23. Inservice Training & Education	0	0	2,007	2,007	0	2,007	0	2,007
24. Travel and Seminar	0	0	5,642	5,642	0	5,642	4,070	9,712
25. Other Admin. Staff Trans	0	0	1,161	1,161	0	1,161	14,409	15,570
26. Insurance-Prop.Liab.Malpractice	0	0	311,063	311,063	0	311,063	5,038	316,101
27. Other (specify)*	0	0	0	0	0	0	54,135	54,135
28. Total General Adminis	346,936	27,639	2,562,545	2,937,120	0	2,937,120	-641,286	2,295,834
29. Total General Administrative	5,710,528	746,595	4,202,589	10,659,712	0	10,659,712	-470,854	10,188,858
30. Depreciation	0	0	43,270	43,270	0	43,270	312,060	355,330
31. Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0
32. Interest	0	0	34,543	34,543	0	34,543	498,683	533,226
33. Real Estate	0	0	0	0	0	0	516,890	516,890
34. Rent - Facility & Grounds	0	0	1,953,349	1,953,349	0	1,953,349	-1,948,977	4,372
35. Rent - Equipment & Vehicles	0	0	9,091	9,091	0	9,091	3,051	12,142
36. Other (specify):*	0	0	0	0	0	0	0	0
37. Total Ownership	0	0	2,040,253	2,040,253	0	2,040,253	-618,293	1,421,960
38. Medically Necessary T	0	0	0	0	0	0	0	0
39. Ancillary Service Cent	0	357,579	860	358,439	0	358,439	0	358,439
40. Barber and Beauty Shop	0	0	30,978	30,978	0	30,978	0	30,978
41. Coffee and Gift Shops	0	0	10,820	10,820	0	10,820	0	10,820
42. Provider Participation	0	0	147,825	147,825	0	147,825	0	147,825
43. Other (specify):*	0	0	357,776	357,776	0	357,776	-357,776	0
44. Total Special Cost Ce	0	357,579	548,259	905,838	0	905,838	-357,776	548,062
45. Grand Total	5,710,528	1,104,174	6,791,101	13,605,803	0	13,605,803	-1,446,923	12,158,880

	Operating	After Consolidation
General Service Cost Center		
1. Cash on hand and in banks	541,058	555,984
2. Cash - Patient Deposits	0	0
3. Accounts & Notes Receivable	2,367,822	2,367,822
4. Supply Inventory	0	0
5. Short-Term Investments	0	0
6. Prepaid Insurance	154,726	154,726
7. Other Prepaid Expenses	4,913	4,913
8. Accounts Receivable-Owner/Related Party	1,000	1,000
9. Other (specify):	0	0
10. Total current assets	3,069,519	3,084,445
LONG TERM ASSETS		
11. Long-Term Notes Receivable	0	0
12. Long-Term Investments	85,040	85,040
13. Land	0	797,723
14. Buildings, at Historical Cost	0	8,569,286
15. Leasehold Improvements, Historical Cost	213,858	523,518
16. Equipment, at Historical Cost	314,409	1,208,125
17. Accumulated Depreciation (book methods)	-247,154	-3,040,617
18. Deferred Charges	0	0
19. Organization & Pre-Operating Costs	0	0
20. Accum Amort - Org/Pre-Op Costs	0	0
21. Restricted Funds	0	0
22. Other Long-Term Assets (specify):	36,306	36,306
23. other (specify):	0	119,753
24. Total Long-Term Assets	402,459	8,299,134
25. Total Assets	3,471,978	11,383,579
CURRENT LIABILITIES		
26. Accounts Payable	451,320	451,320
27. Officer's Accounts Payable	0	0
28. Accounts Payable-Patients Deposits	0	0
29. Short-Term Notes Payable	600,000	600,000
30. Accrued Salaries Payable	336,774	336,774
31. Accrued Taxes Payable	19,552	19,552
32. Accrued Real Estate Taxes	0	501,000
33. Accrued Interest Payable	0	33,253
34. Deferred Compensation	0	0
35. Federal and State Income Taxes	0	0
36. Other Current Liabilities (specify):	538,703	144,993
37. Other Current Liabilities (specify):	0	0
38. Total Current Liabilities	1,946,349	2,086,892
LONG TERM LIABILITES		
39. Long-Term Notes Payable	0	0
40. Mortgage Payable	0	7,787,916
41. Bonds Payable	0	0
42. Deferred Compensation	0	0
43. Other Long-Term Liabilities (specify):	0	151,917
44. Other Long-Term Liabilities (specify):	0	0
45. Total Long-Term Liabilities	0	7,939,833
46. Total Liabilities	1,946,349	10,026,725
47. Total Equity	1,525,629	1,356,854
48. Total Liabilities and Equity	3,471,978	11,383,579

	Balance per Medicaid Trial Balance
1. Gross Revenue - All levels of Care	13,519,077
2. Discounts and Allowances for all Levels	-1,160,038
Subtotal - Inpatient Care	12,359,039
4. Day Care	0
5. Other Care for Outpatients	0
6. Therapy	1,957,144
7. Oxygen	-1,845
Subtotal - Ancillary Revenue	1,955,299
9. Payments for Education	0
10. Other Governmental Grants	0
11. Nurses Aide Training Reimbursements	0
12. Gift and Coffee Shop	11,203
13. Barber and Beauty Care	38,107
14. Non-Patient Meals	226
15. Telephone, Television, and Radio	0
16. Rental of Facility Space	0
17. Sale of Drugs	416,581
18. Sale of Supplies to Non-Patients	0
19. Laboratory	22,509
20. Radiology and X-Ray	24,126
21. Other Medical Services	160,997
22. Laundry	4,826
Subtotal - Other Operating Revenue	678,575
24. Contributions	0
25. Interest and Other Investments Income	145
Subtotal - Non-Operating Revenue	145
27. Other Revenue (specify):	3,513
28. Other Revenue (specify):	0
Subtotal - Other Revenue	3,513
30. Total Revenue	14,996,571
31. General Services	1,627,197
32. Health Care	6,095,395
33. General Administration	2,937,120
34. Ownership	2,040,253
35. Special Cost Centers	758,013
35. Provider Participation Fee	147,825
37. Other	0
40. Total Expenses	13,605,803
41. Income Before Income Taxes	1,390,768
42. Income Taxes	0
43. Net Income or Loss for the Year	1,390,768

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LTC Median Per Diem Cost by HSA - 2005 Cost Reports  
2005 (Run June 1, 2004)

UN-INFLATED

[illegible]

	Lexington of Orland Park	Lexington of Orland Park	2005 Census
Cost			
Report			85,040
<u>Line</u>	<u>Description</u>		
1	Dietary		
2	Food Purchase		
3	Houskeeping		
4	Laundry		
5	Heat & Other Utilities		
6	Maintenance		
8	<b>TOTAL GENERAL SERVICES</b>		
10	Nursing & Medical Records		
10A	Therapy		
11	Activities		
12	Social Services		
16	<b>TOTAL HEALTH CARE &amp; PROGRAMS</b>		
17	Administration		
19	Professional Services		
21	Clerical & Gen. Office Expense		
22	Employee Benefits & PR Taxes		
24	Travel & Seminar		
26	Insurance-Property, liability & Malpractice		
28	<b>TOTAL GENERAL ADMINISTRATIVE</b>		
29	<b>TOTAL OPERATING EXPENSES</b>		
30	Depreciation		
32	Interest		
33	Real Estate Taxes		
37	<b>TOTAL OWNERSHIP</b>		
	<b>TOTAL OPERATING &amp; OWNERSHIP COST</b>		

Total staff hours including contract nurses per diem  
Nursing hours including contract nurses per diem  
RN  
LPN  
CNA  
DON  
ADON

[illegible]

Average Occupancy  
Medicaid Utilization  
Medicare Utilization

State-Wide	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA
	1	2	3	4	5	6	7	8	9	10	11

LTC Median Per Diem Cost by HSA - 2004 Cost Reports  
2004 (Run June 1, 2004)

UN-INFLATED

Cost Report	
<u>Line</u>	<u>Description</u>
1	Dietary
2	Food Purchase
3	Housekeeping
4	Laundry
5	Heat & Other Utilities
6	Maintenance
8	<b>TOTAL GENERAL SERVICES</b>
10	Nursing & Medical Records
10A	Therapy
11	Activities
12	Social Services
16	<b>TOTAL HEALTH CARE &amp; PROGRAMS</b>
17	Administration
19	Professional Services
21	Clerical & Gen. Office Expense
22	Employee Benefits & PR Taxes
24	Travel & Seminar
26	Insurance-Property, liability & Malpractice
28	<b>TOTAL GENERAL ADMINISTRATIVE</b>
29	<b>TOTAL OPERATING EXPENSES</b>
30	Depreciation
32	Interest
33	Real Estate Taxes
37	<b>TOTAL OWNERSHIP</b>
	<b>TOTAL OPERATING &amp; OWNERSHIP COST</b>

Lexington  
of Orland  
Park  
2004  
Costs

Lexington  
of  
Orland  
Park  
2004  
Census

### 2003 - Staffing and Occupancy Data

	State- Wide	HSA 1	HSA 2	HSA 3	HSA 4	HSA 5	HSA 6	HSA 7	HSA 8	HSA 9	HSA 10	HSA 11
Total staff hours including contract nurses per diem	5.00	5.30	5.30	5.30	5.30	5.10	4.80	4.80	4.80	5.10	5.30	5.20
Nursing hours including contract nurses per diem	3.00	3.20	3.20	3.30	3.20	3.10	2.80	2.80	2.80	3.10	3.20	3.10
RN	22.54	22.05	20.73	19.72	20.73	17.47	25.72	25.72	25.72	23.44	22.05	20.42
LPN	18.84	18.02	17.23	15.4	17.23	13.87	21.06	21.06	21.06	19.99	18.02	17.13
CNA	10.02	10.13	10.03	9.32	10.03	8.4	10.52	10.52	10.52	10.53	10.13	9.84
DON	28.97	27.38	25.17	23.86	25.17	22.23	34.39	34.39	34.39	30.41	27.38	25.97
ADON	25.23	23.95	21.85	19.41	21.85	19.13	28.74	28.74	28.74	26.68	23.95	23.77

	State- Wide	HSA 1	HSA 2	HSA 3	HSA 4	HSA 5	HSA 6	HSA 7	HSA 8	HSA 9	HSA 10	HSA 11
Average Occupancy	80.50%	80.70%	80.40%	78.10%	80.40%	74.40%	81.80%	81.80%	81.80%	82.90%	80.70%	78.10%
Medicaid Utilization	65.00%	57.00%	56.70%	58.50%	56.70%	61.80%	70.60%	70.60%	70.60%	64.50%	57.00%	60.60%
Medicare Utilization	9.40%	7.70%	8.90%	9.30%	8.90%	8.80%	9.90%	9.90%	9.90%	10.30%	7.70%	8.90%

IDPA LTC Profiles  
LTC Median Per Diem Cost by HSA - 2003 Cost Reports  
2003 (Run June 1, 2004)

UN-INFLATED

Cost Report	Description	State-Wide	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA
Line			1	2	3	4	5	6	7	8	9	10	11
1	Dietary	6.10	7.02	6.48	5.50	6.48	5.48	6.06	6.06	6.06	5.60	7.02	5.70
2	Food Purchase	4.31	4.47	4.40	4.27	4.40	3.99	4.31	4.31	4.31	4.28	4.47	4.11
3	Housekeeping	3.70	3.59	3.68	2.91	3.68	3.40	4.05	4.05	4.05	3.97	3.59	3.61
4	Laundry	1.85	2.23	1.90	1.79	1.90	2.10	1.59	1.59	1.59	1.69	2.23	2.13
5	Heat & Other Utilities	2.95	3.17	2.93	2.94	2.93	2.71	2.93	2.93	2.93	2.91	3.17	2.95
6	Maintenance	3.01	3.26	3.03	2.99	3.03	2.55	3.21	3.21	3.21	3.05	3.26	2.82
8	TOTAL GENERAL SERVICES	22.58	24.49	22.99	21.14	22.99	21.47	22.65	22.65	22.65	22.45	24.49	21.73
10	Nursing & Medical Records	41.83	42.52	43.12	38.37	43.12	33.78	45.12	45.12	45.12	47.22	42.52	42.15
10A	Therapy	2.10	1.86	2.69	3.34	2.69	3.47	1.45	1.45	1.45	2.41	1.86	2.24
11	Activities	1.91	2.18	1.92	1.61	1.92	1.48	2.16	2.16	2.16	2.05	2.18	1.54
12	Social Services	1.42	1.45	1.64	1.05	1.64	1.09	1.60	1.60	1.60	1.12	1.45	1.27
16	TOTAL HEALTH CARE & PROGRAMS	49.48	50.39	51.22	46.39	51.22	41.58	52.34	52.34	52.34	54.96	50.39	49.49
17	Administration	3.36	3.33	3.15	3.15	3.15	3.60	3.46	3.46	3.46	3.04	3.33	3.17
19	Professional Services	0.99	1.09	0.85	0.83	0.85	0.76	1.12	1.12	1.12	1.13	1.09	0.77
21	Clerical & Gen. Office Expense	4.79	4.32	4.97	3.98	4.97	3.46	5.56	5.56	5.56	5.04	4.32	4.25
22	Employee Benefits & PR Taxes	10.09	10.42	11.01	8.88	11.01	7.67	10.51	10.51	10.51	11.38	10.42	9.08
24	Travel & Seminar	0.08	0.10	0.13	0.10	0.13	0.13	0.06	0.06	0.06	0.05	0.10	0.07
26	Insurance-Property, liability & Malpractice	2.58	2.47	2.55	2.35	2.55	2.22	2.85	2.85	2.85	2.19	2.47	2.61
28	TOTAL GENERAL ADMINISTRATIVE	24.94	25.31	26.11	23.02	26.11	21.37	25.81	25.81	25.81	26.59	25.31	22.93
29	TOTAL OPERATING EXPENSES	98.06	100.77	100.03	92.47	100.03	88.05	100.96	100.96	100.96	103.01	100.77	94.71
30	Depreciation	3.70	3.82	4.08	3.29	4.08	2.54	4.11	4.11	4.11	3.54	3.82	3.38
32	Interest	2.54	2.81	1.96	2.09	1.96	1.41	4.05	4.05	4.05	2.63	2.81	1.50
33	Real Estate Taxes	1.38	0.92	1.08	0.82	1.08	0.80	3.20	3.20	3.20	1.36	0.92	1.11
37	TOTAL OWNERSHIP	11.11	9.73	9.80	8.00	9.80	7.04	14.54	14.54	14.54	11.02	9.73	8.39
	TOTAL OPERATING & OWNERSHIP COST	109.17	110.50	109.83	100.47	109.83	95.09	115.50	115.50	115.50	114.03	110.50	103.10

10th %	90th %
4.13	9.81
3.36	6.04
2.48	5.80
0.91	3.14
2.05	4.25
1.92	5.12
17.57	31.51
27.25	64.47
-	10.55
1.06	3.45
0.58	3.00
32.10	77.23
1.71	7.21
0.07	3.44
2.49	10.78
6.33	19.34
-	0.43
0.88	4.32
16.95	39.14
69.40	142.56
1.01	8.43
-	11.53
-	4.85
3.76	23.58
73.16	166.14

Lexington  
of  
Orland  
Park

Lexington  
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2003  
Census

Cost Report	Description
Line	
1	Dietary
2	Food Purchase
3	Housekeeping
4	Laundry
5	Heat & Other Utilities
6	Maintenance
8	TOTAL GENERAL SERVICES
10	Nursing & Medical Records
10A	Therapy
11	Activities
12	Social Services
16	TOTAL HEALTH CARE & PROGRAMS
17	Administration
19	Professional Services
21	Clerical & Gen. Office Expense
22	Employee Benefits & PR Taxes
24	Travel & Seminar
26	Insurance-Property, liability & Malpractice
28	TOTAL GENERAL ADMINISTRATIVE
29	TOTAL OPERATING EXPENSES
30	Depreciation
32	Interest
33	Real Estate Taxes
37	TOTAL OWNERSHIP
	TOTAL OPERATING & OWNERSHIP COST

Average Wage Data Table

State-Wide	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA
	1	2	3	4	5	6	7	8	9	10	11	
Total staff hours including contract nurses per diem	5.10	5.30	5.30	5.00	5.30	5.10	4.90	4.90	4.90	5.10	5.30	5.30
Nursing hours including contract nurses per diem	2.90	3.20	3.10	3.10	3.10	3.00	2.70	2.70	2.70	3.00	3.20	3.10
RN	21.56	21.14	19.99	18.79	19.99	16.66	24.55	24.55	24.55	22.85	21.14	20.33
LPN	17.64	17.65	16.41	14.79	16.41	13.36	20.23	20.23	20.23	18.67	17.65	16.45
CNA	9.91	10.11	9.89	9.19	9.89	8.28	10.44	10.44	10.44	10.54	10.11	9.76
DON	27.82	26.67	24.49	23.07	24.49	20.82	33.29	33.29	33.29	29.65	26.67	24.62
ADON	24.39	22.67	21.12	19.67	21.12	18.73	27.45	27.45	27.45	26.14	22.67	22.50

2003 - Staffing and Occupancy Data

State-Wide	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA
	1	2	3	4	5	6	7	8	9	10	11	
Average Occupancy	80.80%	80.80%	80.60%	79.90%	80.60%	75.20%	82.00%	82.00%	82.00%	81.60%	80.80%	77.30%
Medicaid Utilization	64.80%	56.40%	57.70%	59.60%	57.70%	62.80%	70.00%	70.00%	70.00%	64.30%	56.40%	59.30%
Medicare Utilization	8.50%	7.50%	7.50%	7.70%	7.50%	8.70%	9.10%	9.10%	9.10%	9.30%	7.50%	8.00%



IDPA LTC Profiles  
LTC Median Per Diem Cost by HSA - 2002 Cost Reports  
2002 (Run June 1, 2004)

UN-INFLATED

Cost Report	State- Wide	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	10th %	90th %
Line	Description	1	2	3	4	5	6	7	8	9	10	11		
1	Dietary	6.01	7.28	6.51	5.36	6.51	5.48	5.92	5.92	5.83	7.28	5.60	4.17	9.77
2	Food Purchase	4.27	4.52	4.40	4.15	4.40	3.99	4.31	4.31	4.31	4.11	4.52	3.29	5.90
3	Housekeeping	3.65	3.84	3.56	3.05	3.56	3.25	4.13	4.13	3.89	3.84	3.48	2.51	5.63
4	Laundry	1.90	2.15	2.01	1.72	2.01	2.09	1.67	1.67	1.58	2.15	2.23	1.10	3.13
5	Heat & Other Utilities	2.71	2.84	2.76	2.75	2.76	2.54	2.67	2.67	2.72	2.84	2.73	1.89	4.03
6	Maintenance	2.99	3.41	2.96	2.91	2.96	2.48	3.16	3.16	2.90	3.41	2.92	1.95	5.11
8	TOTAL GENERAL SERVICES	22.09	24.39	22.49	20.85	22.49	20.47	22.71	22.71	22.66	24.39	22.04	17.19	30.80
10	Nursing & Medical Records	40.68	42.79	42.10	37.44	42.10	33.35	43.96	43.96	43.84	42.79	41.16	26.11	62.04
10A	Therapy	1.85	1.90	2.38	2.86	2.38	1.81	1.54	1.54	3.02	1.90	2.27	-	10.03
11	Activities	1.88	2.12	1.89	1.50	1.89	1.37	2.23	2.23	2.10	2.12	1.60	1.13	3.39
12	Social Services	1.44	1.46	1.50	1.08	1.50	1.13	1.61	1.61	1.32	1.46	1.32	0.58	3.00
16	TOTAL HEALTH CARE & PROGRAMS	47.55	50.19	49.32	44.36	49.32	39.56	50.57	50.57	52.75	50.19	47.76	31.31	74.79
17	Administration	3.39	3.49	3.30	3.27	3.30	3.61	3.39	3.39	3.20	3.49	3.54	1.65	6.84
19	Professional Services	0.98	1.00	0.76	0.88	0.76	0.98	1.05	1.05	1.19	1.00	0.72	0.07	2.93
21	Clerical & Gen. Office Expense	4.58	4.07	4.40	3.67	4.40	3.47	5.75	5.75	4.19	4.07	4.31	2.36	10.72
22	Employee Benefits & PR Taxes	9.63	10.11	10.26	8.28	10.26	7.80	10.26	10.26	9.30	10.11	8.44	6.22	17.51
24	Travel & Seminar	0.09	0.12	0.10	0.09	0.10	0.16	0.06	0.06	0.03	0.12	0.09	-	0.37
26	Insurance-Property, liability & Malpractice	2.19	1.93	1.97	1.87	1.97	2.00	2.46	2.46	2.40	1.93	2.03	0.83	3.92
28	TOTAL GENERAL ADMINISTRATIVE	23.47	23.64	24.80	21.32	24.80	20.28	25.17	25.17	23.10	23.64	21.93	16.13	36.02
29	TOTAL OPERATING EXPENSES	94.39	99.26	97.46	85.50	97.46	82.47	99.35	99.35	97.86	99.26	91.33	67.15	138.58
30	Depreciation	3.53	3.13	3.86	3.26	3.86	2.41	4.18	4.18	3.94	3.13	3.04	0.73	8.09
32	Interest	2.73	2.84	2.05	2.60	2.05	1.55	4.55	4.55	2.14	2.84	1.54	-	12.86
33	Real Estate Taxes	1.30	0.77	0.88	0.93	0.88	0.72	3.17	3.17	1.29	0.77	1.03	-	5.05
37	TOTAL OWNERSHIP	11.44	9.19	9.85	8.76	9.85	6.52	15.35	15.35	11.40	9.19	10.00	3.55	24.50
	TOTAL OPERATING & OWNERSHIP COST	105.83	108.45	107.31	94.26	107.31	88.99	114.70	114.70	109.26	108.45	101.30	70.70	163.08

Cost Report	2002 Costs	2002 Census
Line	Description	
1	Dietary	
2	Food Purchase	
3	Housekeeping	
4	Laundry	
5	Heat & Other Utilities	
6	Maintenance	
8	TOTAL GENERAL SERVICES	
10	Nursing & Medical Records	
10A	Therapy	
11	Activities	
12	Social Services	
16	TOTAL HEALTH CARE & PROGRAMS	
17	Administration	
19	Professional Services	
21	Clerical & Gen. Office Expense	
22	Employee Benefits & PR Taxes	
24	Travel & Seminar	
26	Insurance-Property, liability & Malpractice	
28	TOTAL GENERAL ADMINISTRATIVE	
29	TOTAL OPERATING EXPENSES	
30	Depreciation	
32	Interest	
33	Real Estate Taxes	
37	TOTAL OWNERSHIP	
	TOTAL OPERATING & OWNERSHIP COST	

2002 - Average Wage Data Table

State- Wide	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA
	1	2	3	4	5	6	7	8	9	10	11
Total staff hours including contract nursing per diem	5.20	5.50	5.40	5.00	5.40	5.10	5.00	5.00	4.90	5.50	5.30
Nursing hours including contract nurses per diem	2.80	3.10	3.10	3.00	3.10	2.90	2.60	2.60	2.60	3.10	3.00
RN	20.69	20.12	19.18	18.37	19.18	16.06	23.49	23.49	23.49	21.31	19.45
LPN	16.89	17.04	15.72	14.33	15.72	12.75	19.39	19.39	19.39	17.96	15.69
CNA	9.73	10.05	9.65	9.09	9.65	8.08	10.28	10.28	10.28	10.39	10.05
DON	26.38	24.75	22.98	22.48	22.98	20.02	31.78	31.78	31.78	28.56	23.68
ADON	23.27	21.44	20.51	18.93	20.51	17.26	26.34	26.34	26.34	24.33	21.27

2002 - Staffing and Occupancy Data

State- Wide	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA
	1	2	3	4	5	6	7	8	9	10	11
Average Occupancy	80.90%	79.60%	81.90%	80.30%	81.90%	75.30%	82.20%	82.20%	82.20%	79.60%	76.60%
Medicaid Utilization	64.50%	55.50%	56.10%	58.50%	56.10%	63.30%	69.90%	69.90%	66.70%	55.50%	60.90%
Medicare Utilization	7.40%	6.80%	7.20%	6.10%	7.20%	7.40%	7.70%	7.70%	8.20%	6.80%	7.00%